Public Accounts
1982-83
Volume I

Alberta

To His Honour

F. Lynch-Staunton
Lieutenant Governor of Alberta

May it Please Your Honour

The undersigned has the honour to present the Public Accounts of Alberta for the year ended March 31, 1983, in accordance with the requirements of the Financial Administration Act.

Lou Hyndman
Provincial Treasurer

Edmonton, December 30, 1983

To the Honourable Lou Hyndman
Provincial Treasurer

Sir:

In accordance with the provisions of section 77 of the Financial Administration Act, we have the honour to transmit herewith the Public Accounts of Alberta for the year ended March 31, 1983 to be laid by you before the Legislative Assembly.

The Public Accounts are presented in two volumes:

Volume I contains financial statements and the reports of the Auditor General thereon, including

1. Consolidated financial statements of the Province of Alberta.
2. Financial statements of the General Revenue Fund.
3. Financial statements and schedules of revolving funds, regulated funds, Provincial agencies and trust funds administered by the Government.

Volume II contains details of expenditure and revenue by department and statements and reports that are required to be included with the Public Accounts in accordance with the Financial Administration Act and other statutes.

In addition to the Public Accounts, a report presenting details of expenditure by payee is provided as supplementary information.

Respectfully submitted

A. F. Collins
Deputy Provincial Treasurer

A. D. O'Brien
Controller

Alberta Treasury
Edmonton, December 30, 1983

VOLUME I

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SECTION 1

1982-83
PUBLIC ACCOUNTS

CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE OF ALBERTA

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CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE OF ALBERTA FOR THE YEAR ENDED MARCH 31, 1983

Introduction:

The financial statements in this section are consolidations of the financial statements of the General Revenue Fund, regulated funds, Provincial corporations and Provincial committees for which separate financial statements or summaries are presented in sections 2 to 7 inclusive.

The following corporations are excluded from the definition of Provincial corporation and are exempted from all other provisions of the Financial Administration Act except section 2, which provides the exemption, and section 81 respecting the approval of borrowing by the Provincial Treasurer. Accordingly their accounts are excluded from the Public Accounts and the consolidated financial statements.

(a) The board of a university under the Universities Act

(b) The board of a public college under the Colleges Act

(c) The Governors of the Banff Centre for Continuing Education

(d) The board of a technical institute under the Technical Institutes Act

(e) The Alberta Heritage Foundation for Medical Research

(f) The board of management of a Provincial General Hospital under the Provincial General Hospitals Act

(g) A mental health hospital board under the Mental Health Act

(h) The Alberta Cancer Board, and

(i) The University Hospitals Board under the University of Alberta Hospitals Act

The Board of Trustees of the Northland School Division is a Provincial corporation. The powers of the Board and its operations are, in all matters except the power to requisition a municipality for revenue, consistent with those of elected Boards of Trustees of school districts or divisions. The arrangements for funding of the Board by the Province are such that no surplus or deficit results from its operations and it has no effect on the financial position of the Province. The Board's accounts are not included in these financial statements.

The methods of consolidation are described in the Accounting Policy note that forms part of the financial statements.

These comprehensive statements are presented to disclose the economic impact of the Government and the state of its finances in a manner that will assist in assessment of these matters.

PROVINCE OF ALBERTA
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Consolidated Statement of Reported Assets, Liabilities and Net Assets
Consolidated Statement of Revenue and Expenditure
Consolidated Statement of Changes in Financial Position
Notes to the Consolidated Financial Statements
Schedules to the Consolidated Financial Statements

AUDITOR'S REPORT

To the Members of the
Legislative Assembly

I have examined the consolidated statement of reported assets, liabilities and net assets of the Province of Alberta as at March 31, 1983 and the consolidated statements of revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Province of Alberta as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 1 to the consolidated financial statements applied, except for the change in the method of recording incentive grant expenditures and after giving retroactive effect to the change in the method of valuing and reporting certain investments, as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

Edmonton, Alberta
December 9, 1983

C.A.
Auditor General

Statement No. 1.1

PROVINCE OF ALBERTA
CONSOLIDATED STATEMENT OF REPORTED ASSETS, LIABILITIES AND NET ASSETS
MARCH 31, 1983

Schedule No.		In thousands 1983	1982
	ASSETS		
1.1	Cash and term deposits	$ 2,296,885	$ 3,040,956
	Accounts receivable	2,136,071	2,006,819
1.2	Marketable securities	548,480	793,552
1.3	Portfolio investments	3,781,256	3,194,474
1.4	Long term investments	568,913	564,086
1.5	Equity in commercial enterprises	1,871,063	1,784,860
1.6	Loans and advances	7,802,183	5,994,072
		$19,004,851	$17,378,819
	LIABILITIES AND NET ASSETS		
	Liabilities:		
	Accounts and loans payable	$ 2,313,840	$ 1,551,546
	Unearned revenue and suspense	59,273	66,518
1.7	Unmatured debt	3,332,440	2,086,279
	Reserve - mortgage insurance fund	37,406	26,841
1.8	Restricted profits and equity	1,991,874	1,583,829
		7,734,833	5,315,013
	Net Assets:		
	Net assets at beginning of year	12,063,806	9,930,895
	Net revenue (expenditure) - Statement No. 1.2	(793,788)	2,132,911
	Net assets at end of year	11,270,018	12,063,806
		$19,004,851	$17,378,819
1.12	Guarantees and indemnities	$ 466,093	$ 468,311
	Trust funds under administration	$ 1,260,947	$ 1,005,635

The accompanying notes are part of these financial statements.

Statement No. 1.2

PROVINCE OF ALBERTA
CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	In thousands 1983	1982
Revenue:		
Taxes	$ 1,922,237	$ 2,121,539
Non-renewable resource revenue	4,850,193	4,879,500
Payments from Government of Canada	1,130,799	1,144,507
Fees, permits and licences	421,690	413,189
Utility and trading profits	220,293	189,095
Other	2,004,976	1,800,527
	10,550,188	10,548,357
Expenditure:		
Health	2,439,008	1,875,165
Education	2,062,002	1,711,015
Social, cultural and recreational development	2,111,193	1,682,382
Economic development, transportation, utilities and resource management	3,759,895	2,281,141
Justice, policing and correctional institutions	318,093	269,799
General government	653,785	595,944
	11,343,976	8,415,446
Net revenue (expenditure)	$ (793,788)	$ 2,132,911

Statement No. 1.3

PROVINCE OF ALBERTA
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	In thousands	
	1983	1982
Funds were provided by:		
Debt issues	$ 2,573,842	$ 317,576
Disposals, repayments and redemptions of investments:		
Portfolio investments	2,409,995	2,278,451
Marketable securities, net	473,446	383,380
Long term investments	229,105	89,739
Equity in commercial enterprises	137,672	146,558
Restricted profits and equity	408,045	368,238
Repayment of loans and advances	175,335	173,651
Mortgage insurance fees	10,565	8,442
Deferred realized gains and losses	9,720	(14,663)
	6,427,725	3,751,372
Funds were required for:		
Net expenditure (revenue)	793,788	(2,132,911)
Non-cash items:		
Provision to reduce marketable securities to aggregate market value	171,785	(41,513)
Amortization of discount on investments	105,324	190,405
Provision for exchange on debt payable in United States funds	(108)	(1,305)
Loss retained by commercial enterprises	(22,898)	(5,675)
Provision for doubtful accounts and loans	(60,077)	(14,512)
Amortization of deferred realized gains and losses	(1,008)	(2,208)
Funds required for (provided by) operations	986,806	(2,007,719)
Investments:		
Portfolio investments	2,906,475	2,976,393
Long term investments	233,932	355,929
Equity in commercial enterprises	246,547	475,669
Loans and advances	2,004,735	2,013,974
Debt retirement	1,380,309	187,712
Unearned revenue and suspense	7,245	18,954
	7,766,049	4,020,912
Net funds required	1,338,324	269,540
Add (deduct):		
Increase in receivables	168,039	523,123
Increase in payables	(762,292)	(292,734)
	(594,253)	230,389
Decrease in cash and term deposits	$ 744,071	$ 499,929

PROVINCE OF ALBERTA
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

Note 1 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies:

(a) Reporting entity

These financial statements include the accounts of the following entities which are reported separately in this volume in the section indicated:

(i)	The General Revenue Fund	Section 2
(ii)	Revolving Funds	Section 3
(iii)	Regulated Funds	Section 4
(iv)	Provincial Corporations	Section 5
(v)	Provincial Committees	Section 6
(vi)	Commercial Enterprises	Section 7

Under the Financial Administration Act, Pacific Western Airlines Ltd., in which the Province holds a majority interest, and Alberta Energy Company Ltd., in which the Province holds 45% of the voting shares, do not come under the definition of Provincial corporation. The Province's investment in those companies is included in long term investments at cost. Housing authorities incorporated under section 39 of the Alberta Housing Act and new towns incorporated under section 5 of the New Towns Act are excluded from the definition of Provincial corporation. Accordingly the accounts of housing authorities and new towns are not included in the consolidated financial statements.

The following corporations are excluded from the definition of Provincial corporation and are exempted from all other provisions of the Financial Administration Act except section 2, which provides the exemption, and section 81 respecting the approval of borrowing by the Provincial Treasurer. Accordingly their accounts are excluded from the Public Accounts and the consolidated financial statements.

(a) The board of a university under the Universities Act
(b) The board of a public college under the Colleges Act
(c) The Governors of the Banff Centre for Continuing Education
(d) The board of a technical institute under the Technical Institutes Act
(e) The Alberta Heritage Foundation for Medical Research
(f) The board of management of a Provincial General Hospital under the Provincial General Hospitals Act
(g) A mental health hospital board under the Mental Health Act
(h) The Alberta Cancer Board, and
(i) The University Hospitals Board under the University of Alberta Hospitals Act

The Board of Trustees of the Northland School Division is a Provincial corporation. The powers of the Board and its operations are, in all matters except the power to requisition a municipality for revenue, consistent with those of elected Boards of Trustees of school districts or divisions. The arrangements for funding of the Board by the Province are such that no surplus or deficit results from its operations and it has no effect on the financial position of the Province. The Board's accounts are not included in these financial statements.

(b) Method of consolidation

The accounts of revolving funds, regulated funds, Provincial corporations, except those designated as commercial enterprises, and Provincial committees are consolidated after adjusting them to a basis consistent with the accounting policies described below in (c). Inter fund, corporation and committee revenue and expenditure transactions, financing transactions and related asset and liability accounts have been eliminated.

The accounts of commercial enterprises are recorded on an equity basis, the equity being computed in accordance with generally accepted accounting practices applicable to those enterprises.

The reporting period of seven of the Provincial corporations is for the year ended December 31, 1982. Where the transactions of those corporations significantly affect the consolidation, they have been restated to March 31, 1983.

(c) Basis of financial reporting

Revenues

Revenues are reported on an accrual basis except for net personal and corporate income taxes which are reported on a cash basis.

Expenditures

Expenditures represent the cost of goods and services acquired during the year and expenditures made or accrued in accordance with the conditions of approved grant programmes, including capital acquisitions, expenditures on capital programmes and grants for capital purposes.

Pension costs are reported on a current contributions basis and no provision is made for actuarial estimates of additional annual costs.

No provision is made for accrued employee vacation entitlements.

Reported Assets and Liabilities

Reported assets are limited to financial claims on outside organizations and individuals as a result of events and transactions prior to March 31, 1983 except that net personal and corporate income taxes receivable are not reported.

Liabilities include all financial claims payable by the Province at March 31, 1983. No provision is made for actuarial estimates of liabilities in respect of the present or future benefits payable under Pension Acts with benefits directly chargeable to or guaranteed by the Province, other than the amount of $1,766,352,000 (1982 - $1,400,320,000) included in restricted profits and equity (see below). No provision is made for accrued employee vacation entitlements, amounts payable under the Alberta Income Tax Act, the Alberta Corporate Income Tax Act, commitments under construction or other contracts and agreements at the year end, including capital equipment leases.

Marketable securities are temporary investments; they are valued at cost or market value, whichever is lower, on an aggregate basis.

Portfolio investments are investments that are required to meet specific future obligations or to provide income over a long period.

Bonds, bond coupons, mid-term money market securities and mortgages included in portfolio investments are carried at adjusted cost which includes deferred unamortized realized gains and losses. Realized gains and losses on disposals of these investments are considered to be an adjustment of future portfolio yield and are deferred and amortized on a straight line basis over the lesser of the remaining term to maturity of the investment disposed of or ten years.

Equities and real estate and energy fund units included in portfolio investments are carried at cost. Realized gains and losses on disposals of these investments are included in the determination of net expenditure.

Long term investments are those that are intended to be held as long term assets; they are recorded at cost.

Debentures included in unmatured debt are recorded at face amount of the issue plus a provision for exchange on debt payable in United States funds at the March 31 rate of exchange, less sinking fund assets. Sinking fund investments are carried on the same valuation basis as portfolio investments, at cost or adjusted cost. 91 day Treasury bills are recorded at issue principal less unamortized discount.

The reserve - mortgage insurance fund is to insure against losses on mortgages held by the Alberta Home Mortgage Corporation.

Restricted profits and equity refers to the profits and equity of a Provincial corporation and a regulated fund included in the consolidated financial statements which are restricted by legislation and are therefore excluded from net assets of the Province.

Cash, term deposits, accounts receivable, accounts payable and debenture debt denominated in foreign currency are translated at the rate of exchange in effect at the balance sheet date. Investments and revenue items are translated at historical exchange rates.

Gains and losses arising from the translation of foreign currencies are included in the determination of net expenditure except unrealized exchange gains or losses relating to hedged monetary assets which are deferred.

Consistent with the reporting of capital acquisitions as expenditure, fixed assets are not reported.

Note 2 Changes in Accounting Policy

Investments, other than sinking fund investments, that are required to meet specific future obligations or to provide income over a long period are now reported as portfolio investments. At March 31, 1982 these investments were included in investments - marketable securities or investments - long term.

Realized gains and losses on disposals of bonds, bond coupons, mid-term money market securities and mortgages included in portfolio and sinking fund investments are considered to be an adjustment of future portfolio yield and are now deferred and amortized. These investments are now carried at adjusted cost which includes amounts deferred. Equities included in portfolio investments are now valued at cost. Prior to April 1, 1982, realized gains and losses on disposals of bonds and mortgages were included in the determination of net revenue and these investments together with equities, were valued at the lower of cost or market. This change in accounting policy has been applied retroactively and accordingly the financial statements for the year ended March 31, 1982, have been restated. As a result of this change net expenditure for the year ended March 31, 1983 was increased by $22,423,000 and net revenue for the year ended March 31, 1982, as previously reported, increased by $14,423,000. Net assets at April 1, 1981 and April 1, 1982 have been adjusted for the cumulative effect of applying retroactively the change in accounting policy by $15,695,000 and $30,118,000 respectively.

Additional adjustments of $6,288,000 were made to increase net assets at March 31, 1982 as a result of other changes in accounting policy made in the accounts of entities included in these financial statements.

During the year, the Alberta Petroleum Incentives Program Fund adopted the accounting policy, which is consistent with the accounting policy for expenditure as stated in Note 1, of recording as current expenditure, incentive grants, net of estimated normal adjustments, in respect of expenditures made by industry to the fiscal year end of the Fund, for all applications received by June 30. Previously, incentive grants were recognized only if approved by March 31. This change was not adopted retroactively because the amount as at March 31, 1982 is not determinable.

Had this change in accounting policy not been adopted, the amounts reported would be as follows:

Accounts and loans payable	$ 1,962,421,000
Net assets at end of year	$ 11,621,437,000
Net revenue (expenditure)	$ (442,369,000)
Economic development, transportation, utilities and resource management	$ 3,408,476,000

Note 3 Pension Liabilities and Commitments

On February 13, 1981, $1,100,000,000 was transferred from the General Revenue Fund to the Pension Fund pursuant to section 2 of the Pension Fund Act. This transfer was treated as extraordinary expenditure in the Statement of Revenue and Expenditure and included in restricted profits and equity. Pension payments in excess of the Pension Fund balance in restricted profits and equity will be charged to net assets of the Province. The Pension Fund balance in restricted profits and equity at March 31, 1983 amounts to $1,766,352,000 (1982 - $1,400,320,000).

Actuarial valuations of the following Pension Acts were carried out at March 31, 1981 and estimated accrued liabilities were as undernoted.

	1981
Local Authorities Pension Act	$1,672,494,000
M.L.A Pension Act	18,522,000
Public Service Management Pension Act	431,600,000
Public Service Pension Act	1,351,735,000
Special Forces Pension Act	167,518,000
Universities Academic Pension Act	472,129,000
	4,113,998,000
Less Pension Fund balance included in restricted profits and equity at March 31, 1981	1,108,173,000
Unfunded accrued liability	$3,005,825,000

The 1981 figures were estimated by calculating the present value, at March 31, 1981, of benefits that accrued in respect of service to that date. The valuations were based on a common set of economic assumptions, including rate of salary increases due to inflation, interest rates and rates of discretionary cost of living increases for present and future retired members. Demographic assumptions used in estimating the above liabilities, including mortality, termination, retirement, and marital status and salary increases due to promotion and merit, varied from plan to plan according to the particular characteristics of each plan.

Under provisions of the Teachers' Retirement Fund Act, payment of all benefits is guaranteed by the Province of Alberta. An actuarial valuation at August 31, 1978 indicated that Teachers' Retirement Fund assets were insufficient by an amount of approximately $742,000,000 to meet the liabilities of the fund. The actuarial valuation was based on a different set of assumptions and methods to those used for the above Pension Acts and no amount was included for future discretionary cost of living increases.

Note 4 Contingent Liabilities

The Province has a contingent liability in respect of a statement of claim issued on February 19, 1982. The plaintiffs are the members of the Lubicon Lake Band and the Cree Community of Little Buffalo Lake. The defendants are the Province of Alberta and a number of oil companies. The plaintiffs claim entitlement to at least 60 square miles of land in Northwestern Alberta as a reserve. They are also claiming $700,000,000 in lieu of royalties and revenues, or alternatively a reserve of 60 square miles including mines and minerals together with $200,000,000 damages, and interest on all amounts.

The Province has a contingent liability in respect of a statement of claim filed by eight Metis Settlement Associations. On February 2, 1977 it was contended that the Province had received approximately $30,000,000 from the sale, lease or rental, royalties and fees from the petroleum and natural gas rights on certain lands and that the Associations were entitled to the aforesaid monies as well as all monies thereafter accruing from these petroleum and natural gas rights.

The Province also has a contingent liability in respect of three other native land or mineral rights claims in which the amounts claimed are unspecified.

Claims pending at March 31, 1983 in respect of land acquisitions by the Capital Projects Division of the Alberta Heritage Savings Trust Fund, excluding interest and costs if any, exceed amounts expended by approximately $47,000,000 (1982 – $43,000,000). The actual liability cannot be determined until expropriation proceedings are completed.

At March 31, 1983 the Province was named as defendant in various legal actions in addition to those noted above. The total claimed in specific legal actions amounts to approximately $67,628,000. Because the outcome of these actions is uncertain the likely loss to the Province, if any, cannot be determined.

Potential claims amount to approximately $6,200,000. The likely resulting loss from these potential claims, if any, and other claims and potential claims for which no specific amounts have been claimed, cannot be determined.

The Province has a contingent liability to return to Indian Bands its share of oil export tax relating to the period October 1, 1973 to March 31, 1974 in respect of oil production from Indian lands. The Province is committed to return its share of oil export tax, which amounts to approximately $4,650,000, if the federal government makes a similar decision in respect of its share.

Details of guarantees and indemnities are shown in Schedule 1.12.

No provision has been made in the consolidated financial statements for contingent liabilities resulting from litigation, guarantees and indemnities.

Note 5 Comparative Figures

The 1982 figures have been restated where necessary to conform to the 1983 presentation.

Note 6 Approval of Financial Statements

These financial statements were approved by the Deputy Provincial Treasurer and the Controller on December 9, 1983.

PROVINCE OF ALBERTA
SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

Schedule 1.1

CASH AND TERM DEPOSITS

In thousands

	1983	1982
Cash in bank and in transit	$ 70,176	$ (25,400)
Deposits in the Consolidated Cash Investment Trust Fund	998,985	702,487
	1,069,161	677,087
Term Deposits:		
Treasury bills	635,664	325,839
Bankers' acceptances	248,943	157,879
Bearer deposit notes	160,391	563,829
Guaranteed investment certificates	81,990	87,631
Deposit receipts	58,959	714,689
Promissory notes	27,634	490,548
Call loans	10,000	
Certificates of deposit	3,838	23,419
Other	305	35
	1,227,724	2,363,869
	$ 2,296,885	$ 3,040,956

Schedule 1.2

MARKETABLE SECURITIES

In thousands

	1983		1982	
	Book Value	Market Value	Book Value	Market Value
Bonds				
Government of Canada, direct and guaranteed	$ 256,851	$ 232,233	$ 554,958	$ 453,649
Provincial, direct and guaranteed	220,592	190,824	253,809	176,456
Board of Governors of the University of Alberta	5,185	5,159	5,232	3,270
Municipalities, school and hospital boards	5,904	4,299	7,461	4,672
Corporate	36,890	34,312	37,581	29,558
Mortgages	55,936	54,229	60,798	54,513
Mid-term money market securities:				
Promissory notes	20,891	20,748	69,892	69,892
Guaranteed investment certificates	1,793	1,693	2,003	1,542
Bond coupons:				
Government of Canada, direct and guaranteed	4,983	4,983	—	—
	$ 609,025	$ 548,480	$ 991,734	$ 793,552

Schedule 1.3

PORTFOLIO INVESTMENTS

In thousands

	1983		1982	
	Book Value	Market Value	Book Value	Market Value
Bonds:				
Government of Canada, direct and guaranteed	$ 798,203	$ 861,562	$ 503,617	$ 457,937
Provincial, direct and guaranteed	2,025,256	2,068,435	2,060,243	1,689,255
Corporate	156,495	159,547	104,978	96,791
Corporate, convertible	16,057	19,588	6,069	5,755
Government of the United States of America, direct and guaranteed	6,359	6,950	8,737	8,813
Mid-term money market securities				
Promissory notes	260,885	270,061	245,317	245,317
Certificates of deposit	54,212	58,563	43,192	43,192
Mortgages, participating	54,162	57,672	25,815	24,383
Bond coupons				
Government of Canada, direct and guaranteed	63,056	63,217	—	—
Deferred unamortized realized gains and losses	(91)	—	10,796	—
	3,434,594	3,565,595	3,008,764	2,571,443
Equities	339,280	430,073	183,710	177,523
Real estate and energy fund units	7,382	7,404	2,000	2,000
	$ 3,781,256	$ 4,003,072	$ 3,194,474	$ 2,750,966

Schedule 1.4

LONG TERM INVESTMENTS

In thousands

	1983	1982
Corporate debentures:		
Ridley Grain Ltd., non interest bearing participating series A debenture	$ 37,500	$ 10,737
Preferred shares:		
Chembiomed Ltd	2,900	—
Native Venture Capital Co. Ltd., Class A	1,980	—
Global Themoelectric Power Systems Ltd.	849	—
Common shares:		
Alberta Energy Company Ltd	76,759	76,764
Pacific Western Airlines Ltd	37,561	37,561
Native Venture Capital Co. Ltd., Class A	10	—
Native Venture Capital Co. Ltd., Class B	10	—
Venture equity:		
Participation in Syncrude Project	411,344	439,024
	$ 568,913	$ 564,086

Schedule 1.5

EQUITY IN COMMERCIAL ENTERPRISES

In thousands

	Alberta Liquor Control Board	Alberta Terminals Ltd	The Alberta General Insurance Company	The Alberta Government Telephones Commission	The Workers' Compensation Board	Treasury Branches Deposits Fund	Total 1983	Total 1982
Adjusted unremitted earnings — cumulative	$ 69,434	$ 621	$ 425	$ 72,947	$ 114	$ 24,491	$ 168,032	$ 253,763
General reserves	80,000	—	—	—	(76,906)	19,622	22,716	(40,343)
Investments:								
Shares	—	14,661	—	—	—	—	14,661	11,053
Bonds and debentures	—	—	—	1,731,220	—	—	1,731,220	1,615,305
Loans and advances	—	—	—	—	—	—	—	648
	149,434	15,282	425	1,804,167	(76,792)	44,113	1,936,629	1,840,426
Less:								
Net investment of commercial enterprises in debt of consolidated entities	—	—	585	4,130	22,294	13,557	40,566	30,566
Loans to consolidated entities	—	—	—			25,000	25,000	25,000
	—	—	585	4,130	22,294	38,557	65,566	55,566
Total	$ 149,434	$ 15,282	$ (160)	$ 1,800,037	$ (99,086)	$ 5,556	$ 1,871,063	
1982 comparative total	$ 101,290	$ 11,448	$ 66	$ 1,741,281	$ (98,333)	$ 29,108		$ 1,784,860

Schedule 1.6

LOANS AND ADVANCES

In thousands

	1983	1982
Loans and advances made under the authority of:		
Alberta Municipal Financing Corporation Act	$ 4,195,031	$ 3,262,255
Alberta Home Mortgage Corporation Act	2,644,326	1,986,121
Agricultural Development Act	730,332	530,947
Alberta Opportunity Fund Act	166,283	133,607
Rural Electrification Revolving Fund Act and Rural Electrification Long Term Financing Act	43,163	40,117
Financial Administration Act	19,321	16,634
Municipal Land Loans Act	18,298	19,371
Alberta Housing Act	10,044	7,599
Department of Transportation Act	3,907	3,975
Hail and Crop Insurance Act	978	1,303
Department of Public Works, Supply and Services Act	818	818
Cancer Treatment and Prevention Act	451	451
The Municipal Capital Expenditure Loans Act	371	571
Students Finance Act	368	424
Motion Picture Development Act	352	—
Historical Resources Act	91	102
Cemeteries Act	85	85
Recreation, Parks and Wildlife Foundation Act	35	—
Public Trustee Act	24	25
Homestead Lease Loan Act	12	17
Miscellaneous	3	3
The Brazeau River Development Act and Financial Administration Act	—	4,418
	7,834,293	6,008,843
Implemented guarantees made under the authority of:		
Agricultural Development Act	10,639	9,189
Students Finance Act	5,483	5,203
Feeder Associations Guarantee Act	860	663
Department of Agriculture Act	753	1,329
Agricultural Societies Act	351	253
Co-operative Marketing Associations and Rural Utilities Guarantee Act	138	142
	18,224	16,779
Judgement debts	1,168	1,258
	7,853,685	6,026,880
Less: Allowance for doubtful loans, advances implemented guarantees and judgement debts	51,502	32,808
	$ 7,802,183	$ 5,994,072

Schedule 1.7

UNMATURED DEBT

	In thousands					
		Less			Net Debt	
	Gross Debt (a)	Sinking Funds (b)	Debt held by Consolidated Entities	Net Debt applied to reduce Equity in Commercial Enterprises	1983	1982
Debt Issued by:						
Alberta Municipal Financing Corporation	$ 4,899,236	$ 645,337	$ 1,749,484	$ 20,077	$ 2,484,338	$ 1,847,668
General Revenue Fund	870,921	90,473	29,938	14,829	735,681	118,544
Alberta Housing Corporation	1,141,960	—	1,021,232	—	120,728	122,669
Alberta Resources Railway Corporation	103,440	33,307	53,440	25,000	(8,307)	(2,602)
Alberta Home Mortgage Corporation	2,540,077	—	2,540,077	—	—	—
Alberta Agricultural Development Corporation	718,000	—	718,000	—	—	—
Alberta Opportunity Company	161,200	—	161,200	—	—	—
	$ 10,434,834	$ 769,117	$ 6,273,371	$ 59,906	$ 3,332,440	$ 2,086,279

(a) Includes provision for exchange on debt payable in United States funds.

(b) Includes deferred unamortized realized gains and losses $7,012,000 (1982 - $6,094,000) and adjustments for inter fund holdings $46,023,000 (1982 - $30,105,000).

Schedule 1.8

RESTRICTED PROFITS AND EQUITY

	In thousands	
	1983	1982
Profits and equity restricted by:		
Pension Fund Act:		
Equity (a)	$ 1,766,352	$ 1,400,320
Alberta Municipal Financing Corporation Act:		
Profits (b)	225,504	183,492
Equity (c)	18	17
	$ 1,991,874	$ 1,583,829

(a) Represents partial funding of liabilities under the Local Authorities Pension Act, M.L.A. Pension Act, Public Service Management Pension Act, Public Service Pension Act, Special Forces Pension Act and Universities Academic Pension Act. Details of the most recent actuarial valuations of the total liability of the Province under the above Acts are provided in Note 3.

(b) Refers to a portion of Alberta Municipal Financing Corporation's shareholders' equity which is excluded from net assets of the Province. Under the Alberta Municipal Financing Corporation Act, the Alberta Municipal Financing Corporation has "the power to pay from time to time, as a rebate of interest, any profits of the corporation to shareholders of the corporation that have borrowed moneys from the corporation or sold debentures of their own issue to the corporation, proportionately as such shareholders made use of the facilities of the corporation over the period in which any such profits were derived".

(c) Represents the cost of common shares held by municipalities, counties, cities, towns, school districts and divisions and hospital boards.

Schedule 1.9

REVENUE

	In thousands	
	1983	1982
Taxes:		
Personal income tax, net	$ 1,650,142	$ 1,322,699
Corporate income tax	565,727	547,710
Less: Royalty tax credit	(728,238)	(131,994)
Other	434,606	383,124
	1,922,237	2,121,539
Non-Renewable Resource Revenue	4,850,193	4,879,500
Payments from Government of Canada:		
Canada assistance plan	306,784	239,197
Hospital insurance	207,376	260,950
Post secondary education	131,938	167,856
Utility companies income tax transfers	130,901	55,574
Oil export charge	100,712	160,950
Health care insurance	77,372	81,542
Other	175,716	178,438
	1,130,799	1,144,507
Fees, Permits and Licences	421,690	413,189
Utility and Trading Profits	220,293	189,095
Other Revenue:		
Investment income	1,822,794	1,610,629
Other	182,182	189,898
	2,004,976	1,800,527
	$ 10,550,188	$ 10,548,357

Schedule 1.10

EXPENDITURE BY OBJECT

	In thousands	
	1983	1982
Salaries, wages, employment contracts and benefits	$ 1,166,014	$ 1,060,252
Travel and communication	132,994	116,033
Services	1,413,220	1,206,197
Materials and supplies	285,472	283,142
Grants to individuals, business and other levels of government	7,532,601	4,948,861
Purchase of fixed assets	583,529	511,085
Interest	327,389	221,632
Evaluation provisions	(111,600)	57,330
Other expenses	14,357	10,914
	$ 11,343,976	$ 8,415,446

Schedule 1.11

OPERATING AND CAPITAL EXPENDITURE BY MAJOR FUNCTION

In thousands

	Expenditure			
	Operating	Capital	Grants for Capital Purposes	Total
Health:				
1983	$ 2,115,106	$ 86,193	$ 237,709	$ 2,439,008
1982	1,656,587	87,597	130,981	1,875,165
Education:				
1983	1,817,441	12,874	231,687	2,062,002
1982	1,538,531	19,751	152,733	1,711,015
Social, Cultural and Recreational Development:				
1983	1,593,314	414,274	103,605	2,111,193
1982	1,270,400	334,370	77,612	1,682,382
Economic Development, Transportation, Utilities and Resource Management:				
1983	2,457,634	881,600	420,661	3,759,895
1982	1,120,047	784,770	376,324	2,281,141
Justice, Policing and Correctional Institutions:				
1983	316,017	2,076	—	318,093
1982	265,875	3,534	390	269,799
General Government:				
1983	307,397	341,088	5,300	653,785
1982	324,329	271,615	—	595,944
Total Expenditure:				
1983	$ 8,606,909	$ 1,738,105	$ 998,962	$ 11,343,976
1982	$ 6,175,769	$ 1,501,637	$ 738,040	$ 8,415,446

Schedule 1.12

DETAILS OF GUARANTEES AND INDEMNITIES

In thousands

	1983	1982
Guaranteed Debentures (Note 1)		
AEC Power Limited (Note 2(b))	$ 237,474	$ 242,667
Guaranteed Bank, Treasury Branch and Credit Union Loans (Note 1)		
Agricultural Development Act	80,930	89,610
Students Loan Guarantee Act	65,568	40,517
AEC Power Limited (Note 2(b))	12,123	7,289
Feeder associations	9,051	9,233
Rural utilities loans	8,698	11,133
Irrigation Act	3,125	2,422
Co-operative marketing associations	2,345	2,826
Wardair Equipment Limited	2,092	2,240
Prasco Super Seeder Ltd.	2,000	—
Canadian Co-operative Implements Limited	1,575	1,575
Government Emergency Guarantee Act	1,255	1,255
Colleges Act	1,200	1,200
Alberta Opportunity Fund Act	1,040	747
Agricultural Societies Act	575	736
Time Air Limited	500	11,310
Alberta School Trustees' Association Act	463	724
Yellowhead Regional Planning Commission	245	—
Department of Culture Act	225	110
Alberta Urban Municipalities	83	115
Alberta livestock loans	38	90
Native Co-operative Guarantee Act	7	11
Alberta potato loans	2	5
Neptune Bulk Terminals (Canada) Ltd.	—	13,500
Chembiomed Ltd.	—	2,000
Farm Home Improvements Act	—	2
Interim assistance loans to mink farmers	—	2
	193,140	198,652

Schedule 1.12 (cont'd)

Other Guarantees (Note 1)		
Federal Loans:		
Government Emergency Guarantee Act	$ 13.076	$ 13.267
Agricultural Societies Act	5.538	5.742
Mortgage Loans:		
University of Alberta	2.851	2.887
University of Lethbridge	2.241	2.248
University of Calgary	1.909	1.931
Banff Centre for Continuing Education	864	917
	26.479	26.992
Indemnities:		
Time Air Limited	9.000	—
Grand Total (Note 2)	$ 466.093	$ 468.311

Note 1 Guarantees include principal borrowings only and exclude guaranteed interest.

Note 2 This amount excludes:

(a) Any liability under:

the Public Service Pension Act. the Local Authorities Pension Act.
the M.L.A. Pension Act. the Public Service Management Pension Act.
the Special Forces Pension Act. the Teachers' Retirement Fund Act
and the Universities Academic Pension Act
the Retirement Annuities Act
the long term disability income continuance plan
the international aid programme
the Workers' Compensation Act.

(b) Any obligations of the Province relative to the Syncrude project other than the guarantees of $237.474.000 and $12.123.000 included in the preceding summary.

(c) Any liability:

(1) under the Federal Provincial Employment Loans Programme. 1971. whereby the Province guaranteed federal loans to municipalities made to finance the acceleration or enlargement of certain capital development projects with the object of stimulating growth in employment. particularly during the winter months. The estimated total of guaranteed loans outstanding under the programme at March 31. 1983 was $4.024.000 (1982 - $4.322.000).

(2) of the Province under its guarantee that the contractual obligations of Rocky Mountain Life Insurance Company to the Company's policy holders will be met. At December 31. 1982 the excess of liabilities over assets of Rocky Mountain Life Insurance Company was $2.442.000 (1981 - $2.384.000).

(3) for future claims on the Alberta General Insurance Company as a result of insurance business transacted to March 31. 1983.

(4) under section 27(6) of the Public Trustee Act which provides that the Province guarantees that the common fund together with the special reserve fund will be sufficient for the purpose of paying lawful claims that are payable out of the common fund. For the year ended December 31. 1982 the two funds earned $1.265.000 in excess of distributions and administration costs of $9.188.000 (1981 - $1.319.000 and $6.473.000). At December 31. 1982 the total retained earnings of the two funds together amounted to $9.415.000 (1981 – $8.150.000).

SECTION 2

1982-83
PUBLIC ACCOUNTS

GENERAL REVENUE FUND – FINANCIAL STATEMENTS

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GENERAL REVENUE FUND – FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1983

Introduction:

Section 19(1) of the Financial Administration Act provides that "There shall be one General Revenue Fund to be appropriated to the public service of Alberta into which all public money shall be paid except

(a) money over which the Legislature has no power of appropriation, and
(b) money that is otherwise specially disposed of by this or any other Act".

Public money over which the Legislature has no power of appropriation is money paid in trust to the Province to be used for the purposes prescribed by the payer or settlor. Money otherwise specially disposed of by legislation represents fees or other revenues directed by legislation to be paid into a regulated fund to be used for special purposes. All other public money is paid into the General Revenue Fund.

Expenditures are made from the General Revenue Fund on the authority of supply votes approved by the Legislature, including special warrants ordered by the Lieutenant Governor in Council which are deemed to be supply votes. These expenditures are reported in the General Revenue Fund financial statements as "Budgetary Expenditure – Voted Appropriations".

Expenditure may be made from the General Revenue Fund on the authority of legislation which may direct the transfer of revenue to another fund, shown in the financial statements as a reduction of Budgetary Revenue; or which directs certain types of expenditure which are disclosed as "Budgetary Expenditure – Statutory Appropriations".

The term "Budgetary" is used to describe revenue or expenditure that affects General Revenue Fund "Net Assets". Non-budgetary transactions affect financial claims or liabilities recorded in the General Revenue Fund Statement of Reported Assets, Liabilities and Net Assets but do not change the "Net Assets" or surplus position.

GENERAL REVENUE FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Statement of Reported Assets, Liabilities and Net Assets
Statement of Budgetary Revenue and Expenditure
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedules to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the statement of reported assets, liabilities and net assets of the General Revenue Fund of the Province of Alberta as at March 31, 1983 and the statements of budgetary revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the General Revenue Fund of the Province as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied, except for the change in the method of recording transfers to the Alberta Petroleum Incentives Program Fund and after giving retroactive effect to the change in the method of accounting for sinking fund investments as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
December 9, 1983

Statement No. 2.1

GENERAL REVENUE FUND
STATEMENT OF REPORTED ASSETS, LIABILITIES AND NET ASSETS
MARCH 31, 1983

		In thousands	
Schedule No.		1983	1982
	ASSETS		
2.1	Cash and term deposits	$ 728,855	$ 1,267,073
2.2	Accounts receivable	751,510	971,562
2.3	Investments - marketable securities	556,727	881,863
2.4	Investments - long term	96,137	59,791
2.5	Loans and advances to government enterprises	50,040	48,555
2.6	Loans and advances - other	42,552	45,665
		$2,225,821	$3,274,509
	LIABILITIES AND NET ASSETS		
	Liabilities:		
2.7	Accounts and loans payable	$ 1,102,690	$ 741,731
2.8	Unearned revenue and suspense	56,670	60,764
2.9	Unmatured debt	778,483	136,260
		1,937,843	938,755
	Net Assets:		
	Net assets at beginning of year	2,335,754	2,292,143
	Budgetary surplus (deficit) - Statement No. 2.2	(2,047,776)	43,611
	Net assets at end of year	287,978	2,335,754
		$ 2,225,821	$ 3,274,509
2.18	Guarantees and indemnities	$ 384,123	$ 377,954

The accompanying notes are part of these financial statements.

Statement No. 2.2

GENERAL REVENUE FUND
STATEMENT OF BUDGETARY REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	In thousands		
	1983		1982
	Budget (a)	Actual	Actual
Budgetary revenue:			
Ordinary revenue:			
Taxes	$ 1,556,000	$ 1,728,020	$1,947,362
Non-renewable resource revenue	3,627,000	2,814,797	3,329,439
Payments from Government of Canada	716,000	922,236	1,007,125
Fees, permits and licences	182,000	144,622	169,059
Utility and trading profits	210,000	236,479	188,882
Other	229,000	360,653	445,027
	6,520,000	6,206,807	7,086,894
Reduction in Heritage Fund transfer to 15%	—	13,272	—
Heritage Fund investment income	—	865,720	—
	6,520,000	7,085,799	7,086,894
Budgetary expenditure:			
Voted appropriations:			
Health	2,016,168	2,099,988	1,544,749
Education	1,846,819	1,887,418	1,556,867
Social, cultural and recreational development	1,521,757	1,596,131	1,198,116
Economic development, transportation, utilities and resource management	2,139,089	2,477,313	1,819,869
Justice, policing and correctional institutions	304,330	306,722	262,785
General government	918,257	701,438	543,091
	8,746,420	9,069,010	6,925,477
Statutory appropriations	252,353	64,565	117,806
	8,998,773	9,133,575	7,043,283
Budgetary surplus (deficit)	$(2,478,773)	$(2,047,776)	$ 43,611

(a) Budgeted revenue is reduced by $1,441,000,000 to reflect the April 15, 1982 oil and gas activity programme revisions to the revenue section of the financial plan. Budgeted expenditure includes supplementary estimates of $311,300,000 and is reduced by $31,896,000 voted for investment purposes.

Statement No. 2.3

GENERAL REVENUE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	In thousands		
	1983		1982
	Budget	Actual	Actual
Funds were provided by:			
Disposals, repayments and redemptions of marketable securities	$ —	$ 431,253	$ 143,984
Repayments of loans and advances			
Government enterprises	33,400	38,023	35,310
Other	7,618	6,899	9,289
Issue of:			
91 day Treasury bills	—	1,866,157	—
Short term promissory notes		500,000	
	41,018	2,842,332	188,583
Funds were required for			
Budgetary deficit (surplus)	2,478,773	2,047,776	(43,611)
Add (deduct) non-cash items			
Amortization of discount on investments and debt, net	—	(42,683)	2,409
Amortization of deferred realized gains and losses on sinking fund investments		(211)	(207)
Earnings on investments valued at equity		226	144
Decrease (increase) in provision to reduce investments to aggregate market value	(1,000)	90,219	(13,427)
Increase in provision for exchange on debt payable in United States funds	(250)	(108)	(1,305)
Increase in provision for doubtful accounts and loans	(4,000)	(40,501)	(4,358)
Funds required for (provided by) budgetary operations	2,473,523	2,054,718	(60,355)
Purchase of investments			
Marketable securities			438,171
Long term	31,108	36,120	13,244
Loans and advances			
Government enterprises	37,000	39,566	42,770
Other	4,788	4,005	1,843
Debt retirement			
Redemption of:			
91 day Treasury bills	—	1,270,000	—
Short term promissory notes		500,000	
Sinking fund	10,000	12,963	10,179
Deferred realized gains and losses on sinking fund investments		(129)	2,184
Unearned revenue and suspense	—	4,094	18,863
	2,556,419	3,921,337	466,899
Net funds required	2,515,401	1,079,005	278,316
Add (deduct)			
Increase (decrease) in receivables	—	(179,828)	294,842
Increase in payables	—	(360,959)	(169,614)
	—	(540,787)	125,228
Decrease in cash and term deposits	$ 2,515,401	$ 538,218	$ 403,544

GENERAL REVENUE FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

Note 1 Authority

The General Revenue Fund operates under the authority of section 19 of the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies.

(a) Reporting entity

The reporting entity is the General Revenue Fund. Activities of Provincial agencies and regulated funds are reported only to the extent of advances made from or repaid to the General Revenue Fund, contributions from the General Revenue Fund to cover expenses or operating deficits and repayments of contributions in excess of current requirements. Financial claims of and on revolving funds are included in the General Revenue Fund statements and the net funds required to finance revolving fund operations have been charged as budgetary expenditure, statutory appropriations.

(b) Basis of financial reporting

Revenues

Budgetary revenues are reported on an accrual basis except for net personal and corporate income taxes which are reported on a cash basis.

Expenditures

Expenditures represent the cost of goods and services acquired during the year and expenditures made or accrued in accordance with the conditions of approved grant programmes, including capital acquisitions, expenditures on capital programmes and grants for capital purposes.

Pension costs are reported on a current contributions basis and no provision is made for actuarial estimates of additional annual costs.

No provision is made for accrued employee vacation entitlements.

Reported assets and liabilities

Reported assets are limited to financial claims due to the General Revenue Fund and revolving funds as a result of events and transactions prior to March 31, 1983 except that net personal and corporate income taxes receivable are not reported.

Liabilities include all financial claims payable by the General Revenue Fund and revolving funds at March 31, 1983. No provision is made for actuarial estimates of liabilities in respect of the present or future benefits payable under Pension Acts with benefits directly chargeable to or guaranteed by the Province, accrued employee vacation entitlements, amounts payable under the Alberta Income Tax Act, the Alberta Corporate Income Tax Act, commitments under construction or other contracts and agreements at the year end, including capital equipment leases.

Term deposits and payables in respect of forward exchange contracts denominated in foreign currency are translated at the current rate of exchange at the balance sheet date.

Unrealized exchange gains or losses relating to hedged monetary assets are deferred.

Marketable securities are valued at cost or market value, whichever is lower, on an aggregate basis.

Long term investments are recorded at cost, except for investments in wholly owned Provincial corporations operated as commercial enterprises which are valued on an equity basis.

Sinking fund investments are carried at adjusted cost which includes deferred unamortized realized gains and losses. Realized gains and losses on disposals of sinking fund investments are considered to be an adjustment of future portfolio yield and are deferred and amortized on a straight line basis over the lesser of the remaining term to maturity of the investment disposed of or ten years.

Debentures included in unmatured debt are recorded at face amount of the issue plus a provision for exchange on debt payable in United States funds at the March 31 rate of exchange, less sinking fund assets. 91 day Treasury bills are recorded at issue principal less unamortized discount.

Consistent with the reporting of capital acquisitions as expenditure, fixed assets are not reported.

Note 3 Changes in Accounting Policy

Transfers to the Alberta Petroleum Incentives Program Fund

The Petroleum Incentives Program Act provides that non-renewable resource revenue in amounts estimated by the Minister of Energy and Natural Resources to be required to meet payments of incentives is to be transferred from the General Revenue Fund to the Alberta Petroleum Incentives Program Fund. As no applications were received by the Alberta Petroleum Incentives Program Fund prior to April 1, 1982, no transfers of non-renewable resource revenue were made during 1981-82.

During the year ended March 31, 1983 the Alberta Petroleum Incentives Program Fund adopted the accounting policy of recording as current expenditure the incentive grant, net of estimated normal adjustment, in respect of expenditures made by industry prior to the year end, for all applications received by June 30. Previously, incentive grants were recognized only after being approved.

As a result of this change the General Revenue Fund has adopted the accounting policy of adjusting the allocation of non-renewable resource revenue to the Alberta Petroleum Incentives Program Fund by an amount sufficient to eliminate any excess of expenditure over revenue of the latter fund. If the change had not been made, accounts receivable, accounts and loans payable and net assets at March 31, 1983 would have been $745,143,000, $777,506,000 and $604,701,000 respectively, and budgetary deficit for the year ended March 31, 1983 would have been $1,731,053,000. The 1982 figures have not been restated to reflect this change because the change by the Alberta Petroleum Incentives Program Fund referred to above was not adopted retroactively.

Sinking fund investments

Realized gains and losses on disposals of sinking fund investments are considered to be an adjustment of future portfolio yield and are now deferred and amortized. These investments are now carried at adjusted cost which includes amounts deferred. Prior to April 1, 1982, realized gains and losses on disposals of sinking fund investments were included in the determination of budgetary deficit and these investments were valued at the lower of cost or market. This change in accounting policy has been applied retroactively and accordingly the financial statements for the year ended March 31, 1982 have been restated. As a result of this change budgetary deficit for the year ended March 31, 1983 was reduced by $1,902,000 and budgetary surplus for the year ended March 31, 1982, as previously reported, increased by $2,514,000. Net assets at April 1, 1981 and April 1, 1982 have been adjusted for the cumulative effect of applying retroactively the change in accounting policy by $6,696,000 and $9,210,000 respectively.

Note 4 Pension Liabilities and Commitments

Pension receipts and pension payments are recorded initially in the General Revenue Fund and transferred subsequently therefrom to the Pension Fund, pursuant to section 5 of the Pension Fund Act. The Act provides that payments in excess of Pension Fund net assets are to be charged to the General Revenue Fund. Pension Fund net assets at March 31, 1983 amounted to $1,766,352,000 (1982 – $1,400,320,000).

Actuarial valuations of the above Pension Acts were carried out at March 31, 1981 and estimated accrued liabilities were as undernoted.

	1981
Local Authorities Pension Act	$1,672,494,000
M.L.A. Pension Act	18,522,000
Public Service Management Pension Act	431,600,000
Public Service Pension Act	1,351,735,000
Special Forces Pension Act	167,518,000
Universities Academic Pension Act	472,129,000
	4,113,998,000
Less Pension Fund balance at March 31, 1981	1,108,173,000
Unfunded accrued liability	$3,005,825,000

The 1981 figures were estimated by calculating the present value, at March 31, 1981, of benefits that accrued in respect of service to that date. The valuations were based on a common set of economic assumptions, including rate of salary increases due to inflation, interest rates and rates of discretionary cost of living increases for present and future retired members. Demographic assumptions used in estimating the above liabilities, including mortality, termination, retirement, and marital status and salary increases due to promotion and merit, varied from plan to plan according to the particular characteristics of each plan.

Under provisions of the Teachers' Retirement Fund Act, payment of all benefits is guaranteed by the Province of Alberta. An actuarial valuation at August 31, 1978 indicated that Teachers' Retirement Fund assets were insufficient by an amount of approximately $742,000,000 to meet the liabilities of the fund. The actuarial valuation was based on a different set of assumptions and methods to those used for the above Pension Acts and no amount was included for future discretionary cost of living increases.

Note 5 Contingent Liabilities

The Province has a contingent liability in respect of a statement of claim issued on February 19, 1982. The plaintiffs are the members of the Lubicon Lake Band and the Cree Community of Little Buffalo Lake. The defendants are the Province of Alberta and a number of oil companies. The plaintiffs claim entitlement to at least 60 square miles of land in Northwestern Alberta as a reserve. They are also claiming $700,000,000 in lieu of royalties and revenues, or alternatively a reserve of 60 square miles including mines and minerals together with $200,000,000 damages, and interest on all amounts.

The Province has a contingent liability in respect of a statement of claim filed by eight Metis Settlement Associations. On February 2, 1977 it was contended that the Province had received approximately $30,000,000 from the sale, lease or rental, royalties and fees from the petroleum and natural gas rights on certain lands and that the Associations were entitled to the aforesaid monies as well as all monies thereafter accruing from these petroleum and natural gas rights.

The Province also has a contingent liability in respect of three other native land or mineral rights claims in which the amounts claimed are unspecified.

At March 31, 1983 the Province was named as defendant in various legal actions in addition to those noted above. The total claimed in specific legal actions amounts to approximately $51,789,000. Because the outcome of these actions is uncertain the likely loss to the Province, if any, cannot be determined. Similarly, the likely resulting loss, if any, from other claims and potential claims for which no specific amounts have been claimed, cannot be determined.

The Province has a contingent liability to return to Indian Bands its share of oil export tax relating to the period October 1, 1973 to March 31, 1974 in respect of oil production from Indian lands. The Province is committed to return its share of oil export tax, which amounts to approximately $4,650,000 if the federal government makes a similar decision in respect of its share.

Details of guarantees and indemnities are shown in Schedule 2.18.

No provision has been made in the financial statements for contingent liabilities resulting from litigation, guarantees and indemnities.

Note 6 Comparative Figures

The 1982 figures have been restated where necessary to conform to the 1983 presentation.

Note 7 Approval of Financial Statements

These financial statements were approved by the Deputy Provincial Treasurer and the Controller on December 9, 1983.

GENERAL REVENUE FUND
SCHEDULES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1983

Schedule 2.1

CASH AND TERM DEPOSITS

In thousands

	1983	1982
Cash in bank and in transit	$ (20,452)	$ (149,639)
Deposits in Consolidated Cash Investment Trust Fund	392,984	333,383
	372,532	183,744
Term Deposits:		
Bankers' acceptances	136,705	56,540
Treasury bills	87,111	173,630
Bearer deposit notes	70,031	265,375
Deposit receipts	42,765	249,805
Call loans	10,000	
Short term promissory notes	8,961	265,465
Mid term promissory notes	750	72,514
	356,323	1,083,329
	$ 728,855	$1,267,073

Schedule 2.2

ACCOUNTS RECEIVABLE

In thousands

	1983	1982
Government of Canada	$ 67,461	$ 304,105
Miscellaneous departmental accounts	684,930	638,032
Alberta Heritage Savings Trust Fund	14,991	
Revolving fund accounts	53,445	54,998
Less: Intragovernmental accounts	(43,624)	(51,573)
Accrued interest receivable	39,007	61,900
	816,210	1,007,462
Less: Allowance for doubtful accounts	64,700	35,900
	$ 751,510	$ 971,562

Schedule 2.3

INVESTMENTS - MARKETABLE SECURITIES

In thousands

	Amortized Cost April 1, 1982	Purchases at Cost	Sales and Maturities at Amortized Cost	Amortization of Discount	Amortized Cost March 31 1983	Approximate Market Value 1983	1982
Bonds and Debentures							
Government of Canada, direct and guaranteed	$ 260,064	$	$ 211,519	$ 162	$ 48,707	$ 44,258	$ 222,172
Province of Alberta, direct and guaranteed	464,024		171,137	701	293,588	338,749	458,085
Other provinces, direct and guaranteed	127,949	—	15,031	104	113,022	100,082	90,237
Municipal	4,865	—	749	—	4,116	2,856	2,871
School districts and divisions	2,330	—	742		1,588	1,262	1,589
Corporate	19,584	—	720	15	18,879	18,107	16,047
	878,816	—	399,898	982	479,900	505,314	791,001
Mortgages	60,798	—	5,354	492	55,936	54,229	54,513
Long term promissory notes	46,892	—	26,001		20,891	20,748	46,892
	986,506	—	431,253	1,474	556,727	580,291	892,406
Less: Investment in debentures issued by the Province and the Alberta Universities Commission deducted from unmatured debt	14,424	—	14,472	48	—	—	10,543
	$ 972,082	$ —	$ 416,781	$ 1,426	$ 556,727	$ 580,291	$ 881,863

Schedule 2.4

INVESTMENTS - LONG TERM

In thousands

	1983	1982
Alberta Municipal Financing Corporation Class A shares, at cost	$ 45	$ 45
Chembiomed Ltd. preferred shares, at cost	2,900	—
Global Thermoelectric Power Systems Ltd. preferred shares, at cost	849	—
Native Venture Capital Co. Ltd.		
Class A common shares, at cost	10	—
Class B common shares, at cost	10	—
Class A preferred shares, at cost	1,980	—
Pacific Western Airlines Ltd. common shares, at cost (a)	37,561	37,561
Ridley Grain Ltd. non-interest bearing participating series A debenture, at cost	37,500	10,737
Total at cost	80,855	48,343
Alberta Terminals Ltd. common shares, at equity (b)	15,282	11,448
Total at equity	15,282	11,448
	$ 96,137	$ 59,791

(a) The investment in Pacific Western Airlines Ltd., which represents 99.85% (1982 - 99.84%) of the outstanding voting shares, has not been adjusted for the Province's share of retained earnings. Pacific Western Airlines Ltd. reported earnings for the year ended December 31, 1982 of $6,309,000 (1981 - $17,926,000) and retained earnings at December 31, 1982 of $76,642,000 (1981 - $70,333,000).

(b) The investment in Alberta Terminals Ltd., representing 100% of the outstanding voting shares, is valued at equity, being cost adjusted for post acquisition operating results. Equity at March 31, 1983 represents cost $14,661,000 (1982 - $11,053,000) plus retained earnings of $621,000 (1982 - $395,000).

Schedule 2.5

LOANS AND ADVANCES TO GOVERNMENT ENTERPRISES

In thousands

	1983	1982
Loan Funds		
Rural Electrification Revolving Fund	$ 43,959	$ 40,985
Homestead Lease Loan Fund	657	657
Municipal Loans Revolving Fund	371	571
Students Loan Fund	342	356
	45,329	42,569
Other Regulated Funds and Agencies:		
Alberta Resources Railway Corporation	9,429	9,419
Motion Picture Development Fund	3,000	3,000
Alberta Hail and Crop Insurance Corporation	1,726	2,344
Alberta Opportunity Company	312	312
Public Trustee	24	25
Alberta Government Telephones Commission	—	648
	14,491	15,748
	59,820	58,317
Less: Allowance for doubtful loans and advances	9,780	9,762
	$ 50,040	$ 48,555

Schedule 2.6

LOANS AND ADVANCES - OTHER

In thousands

	1983	1982
Advances under the Municipal Land Loans Act - cities	$ 18,298	$ 19,371
Accountable advances	10,414	9,710
Airport terminal costs recoverable from the Government of Canada	3,907	3,975
University of Alberta Students' Union	2,675	2,769
Canadian Co-operative Implements Limited	1,575	787
Foothills Provincial General Hospital	1,500	1,500
University of Calgary Students' Union	1,470	1,518
Judgement debts	1,168	1,258
Chembiomed Ltd.	1,000	200
University of Alberta Hospital	900	900
Advances under water transmission pipeline agreements	818	818
Global Thermoelectric Power Systems Ltd.	537	—
Provincial Cancer Hospitals	451	451
Glenrose Provincial General Hospital	350	350
Advances under the Cemeteries Act	85	85
Guarantees Implemented:		
Feeder associations	860	663
Agricultural development loans	377	439
Agricultural Societies Act	351	253
Cow-calf producers' advances	310	649
Rural gas co-operatives	284	482
Co-operative marketing associations	138	140
Saddle Lake development loans	106	106
Alberta livestock loans	52	90
Interim assistance loans	1	2
Interim assistance to mink farmers	—	2
Brazeau River development costs recoverable from TransAlta Utilities Corporation	—	4,418
Miscellaneous	3	3
	47,630	50,939
Less: Allowance for doubtful loans and advances	5,078	5,274
	$ 42,552	$ 45,665

Schedule 2.7

ACCOUNTS AND LOANS PAYABLE

In thousands

	1983	1982
Departmental accounts payable general	$ 568,357	$ 519,501
Less: Intragovernmental accounts	(43,624)	(51,573)
Revolving fund accounts payable	21,586	37,095
Alberta Petroleum Incentives Program Fund	366,061	—
Pension Fund	18,458	11,406
Health Care Insurance Fund	7,889	—
Revenues refundable:		
Exploratory drilling incentive and geophysical incentive credits	106,349	54,218
Utility companies income tax rebates	13,515	15,610
Other	5,771	5,013
Alberta Housing Corporation:		
Deficit grant payable	23,512	11,071
Loans	5,068	5,168
Other loans	273	307
Accrued interest on unmatured debt	5,491	4,946
Government of Canada:		
Lesser Slave Lake project loans	3,806	3,969
Unclaimed dividends	178	178
Amount to be transferred to Alberta Heritage Savings Trust Fund	—	124,822
	$ 1,102,690	$ 741,731

Schedule 2.8

UNEARNED REVENUE AND SUSPENSE

	In thousands	
	1983	1982
Unearned Revenue		
Cash on hand or in transit in respect of revenue of the next fiscal year	$ 55,424	$ 59,354
Suspense:		
Cash on hand or in transit which will be disbursed to other funds, refunded or credited to revenue of the next fiscal year	1,246	1,410
	$ 56,670	$ 60,764

Schedule 2.9

UNMATURED DEBT

				In thousands			
					Deduct Sinking Fund Assets	Net Unmatured Debt	
Date of Issue	Date of Maturity	Interest Rate	Currency	Principal Outstanding	(Schedule 2.10)	1983	1982
Debentures (a):							
Canada Pension Plan Investment Fund (b)							
Jul. 4, 1972	Jul. 4, 1992	7.45%	C.	$ 9,107	$ 3,190	$ 5,917	$ 6,453
Aug. 1, 1972	Aug. 1, 1992	7.49	C.	7,520	2,614	4,906	5,347
Sep. 1, 1972	Sep. 1, 1992	7.50	C.	8,402	2,898	5,504	5,995
Oct. 2, 1972	Oct. 2, 1992	7.49	C.	5,724	1,959	3,765	4,099
Nov. 1, 1972	Nov. 1, 1992	7.51	C.	5,947	2,019	3,928	4,273
Dec. 1, 1972	Dec. 1, 1992	7.38	C.	5,484	1,847	3,637	3,954
Other							
Dec. 2, 1968	Dec. 2, 1988	7 1/2	C.	12,500(c)	5,838	6,662	7,518
Apr. 15, 1970	Apr. 15, 1990	8 7/8	C.	3,000	1,267	1,733	1,928
Nov. 16, 1970	Nov. 16, 1990	8 3/4	C.	35,000	14,114	20,886	23,100
Jun. 15, 1971	Jun. 15, 1991	8 1/8	C.	25,000	9,606	15,394	16,936
Oct. 15, 1971	Oct. 15, 1991	7 7/8	C.	50,000	18,670	31,330	34,370
Mar. 31, 1972	Mar. 31, 1992	6.9	C.	4,000(d)	1,434	2,566	2,804
Dec. 1, 1967	Dec. 1, 1992	7.0	C.	20,000(c)	9,994	10,006	11,432
Mar. 1, 1969	Mar. 1, 1994	7 1/2	U.S.	37,017(e)	16,988	20,029	22,475
				228,701	92,438	136,263	150,684
Less: Investment in debentures issued by the Province of Alberta and the Alberta Universities Commission				—	—	—	14,424
				$ 228,701	$ 92,438	136,263	136,260
91 day Treasury bills						650,000	—
Less: Unamortized discount						7,780	—
						642,220	—
						$ 778,483	$ 136,260

(a) All debentures are callable.

(b) Debentures held by the Canada Pension Plan Investment Fund are redeemable at the option of the Minister of Finance of Canada by giving six months notice in writing to the Provincial Treasurer and observing the other redemption provisions of the debentures.

(c) Alberta Universities Commission debentures.

(d) Federal-Provincial Special Development Loans Programme debentures.

(e) Includes provision for exchange at year end on debenture payable in United States funds (U.S. $30,000,000).

Abbreviations: C. - Canada; U.S. - United States of America

Schedule 2.10

PROVINCIAL SINKING FUND

	In thousands	
	1983	1982
Investment income before the undernoted	$ 10,170	$ 8,317
Amortization of net realized losses on bonds	211	207
Investment income, net	9,959	8,110
Contributions received	4,570	4,570
Balance at beginning of year	77,909	65,229
Balance at end of year	$ 92,438	$ 77,909
Consisting of:		
Investments:		
Bonds and debentures:		
Province of Alberta, direct	$ 46,399	$ 15,696
Province of Alberta, guaranteed	1,965	1,810
Other provinces, direct and guaranteed	10,868	17,350
Government of Canada, direct and guaranteed	7,523	18,555
Corporate	5,022	4,972
Bond coupons:		
Government of Canada, direct and guaranteed	8,077	—
Deferred unamortized realized gains and losses	1,776	1,905
	81,630	60,288
Short term money market securities	1,228	—
Deposits in the Consolidated Cash Investment Trust Fund	7,156	15,506
Accrued interest receivable	2,424	2,115
	$ 92,438	$ 77,909

Schedule 2.11

BUDGETARY REVENUE

	In thousands		
	1983		1982
	Budget	Revenue	Revenue
Taxes:			
Personal income tax, net	$ 1,560,000	$ 1,650,142	$ 1,322,699
Corporate income tax	631,000	565,727	547,710
Less: Royalty tax credit	(888,000)	(728,238)	(131,994)
Freehold reserves tax	179,000	155,897	134,826
Pari-mutuel tax	12,000	11,907	11,265
Tobacco tax	26,000	32,606	26,663
Other	36,000	39,979	36,193
	1,556,000	1,728,020	1,947,362
Non-Renewable Resource Revenue:			
Crude oil royalty	2,383,000	2,337,887	2,177,983
Natural gas and by-products royalty	2,412,000	1,876,362	1,956,294
Synthetic crude oil royalty	450,000	362,340	229,714
Coal royalty	11,000	13,950	11,921
Rentals and fees	112,000	102,077	102,879
Bonuses and sales of Crown leases	725,000	336,500	556,914
Exploratory drilling and geophysical incentive credits	(200,000)	(178,923)	(156,205)
Allocation to Alberta Petroleum Incentives Program Fund	(500,000)	(684,321)	—
	5,393,000	4,165,872	4,879,500
30% Allocation to Alberta Heritage Savings Trust Fund (a)	(1,618,000)	(1,249,762)	(1,463,850)
Allocation to Natural Gas Rebates Fund	(148,000)	(101,313)	(86,211)
	3,627,000	2,814,797	3,329,439
Payments from Government of Canada:			
Hospital insurance	176,000	207,376	260,950
Canada assistance plan	207,000	306,784	239,197
Post-secondary education	112,000	131,938	167,856
Training of manpower	37,000	43,385	34,505
Extended health care	74,000	77,102	69,329
Energy resources research	—	—	24,000
Oil export charge	65,000	100,712	160,950
Other	45,000	54,939	50,338
	716,000	922,236	1,007,125

Schedule 2.11 (cont'd)

Fees, Permits and Licences:			
Motor vehicle licences	$ 86,000	$ 52,257	$ 70,609
Land titles	31,000	21,365	26,765
Timber rentals and fees	11,000	10,978	9,391
Other	54,000	60,022	62,294
	182,000	144,622	169,059
Utility and Trading Profits:			
Alberta Liquor Control Board	198,000	236,300	187,500
Other	12,000	179	1,382
	210,000	236,479	188,882
Other Revenue:			
Revenue producing assets	150,000	237,538	340,877
Refunds of expenditure	40,000	59,237	47,883
Fines and penalties	21,000	18,609	20,655
Sales of assets	9,000	17,905	13,646
Miscellaneous	9,000	27,364	21,966
	229,000	360,653	445,027
Total ordinary revenue	6,520,000	6,206,807	7,086,894
Reduction in Heritage Fund transfer to 15% (a)	—	13,272	—
Heritage Fund investment income	—	865,720	—
Total revenue	$ 6,520,000	$ 7,085,799	$ 7,086,894

(a) The following table shows how the allocation of non-renewable resource revenue to the Alberta Heritage Savings Trust Fund for the fiscal years ended March 31,1982 and 1983 was calculated. The table includes an analysis of the allocation and a reconciliation to the transfer reported by the Alberta Heritage Savings Trust Fund.

	In thousands	
	1983	1982
Net non-renewable resource revenue before allocation (i)	$ 4,165,872	$ 4,879,500
Allocation		
- 30% of preceding total (i)	$ 1,249,762	$ 1,463,850
- 15% reduction applicable to accrued revenue (i) (ii)	(13,272)	—
Net allocation	$ 1,236,490	$ 1,463,850
Transferred during the year	$ 1,231,593	$ 1,339,028
Amount to be transferred (i)	4,897	124,822
	1,236,490	1,463,850
Decrease (increase) in amount to be transferred	119,925	(30,804)
Prior period adjustment of the Alberta Heritage Savings Trust Fund (iii)	—	1,114
Transfer reported by the Alberta Heritage Savings Trust Fund	$ 1,356,415	$ 1,434,160

(i) These amounts are reported on an accrual basis. The transfer made to the Alberta Heritage Savings Trust Fund, pursuant to the Alberta Heritage Savings Trust Fund Act, was on a basis of cash received.

(ii) For the 1983-84 fiscal year, 15% of the non-renewable resource revenue received by the General Revenue Fund will be transferred to the Alberta Heritage Savings Trust Fund pursuant to section 1 of the Alberta Heritage Savings Trust Fund Special Appropriation Act 1983-84. 30% of the non-renewable resource revenue received during the year ended March 31, 1983 has been transferred to the Alberta Heritage Savings Trust Fund, but only 15% of the amount of net non-renewable resource revenue receivable at March 31, 1983 will be transferred. This 15% reduction in the amount to be transferred is shown as a separate revenue source in order to indicate the effect of the change.

(iii) This adjustment was required pursuant to section 5(6) of the Alberta Heritage Savings Trust Fund Act to make the amount of non-renewable resource revenue in the Alberta Heritage Savings Trust Fund for the year ended March 31, 1981 equal to 30% of the non-renewable resource revenue received in that year.

Schedule 2.12

BUDGETARY EXPENDITURE - VOTED APPROPRIATIONS

	In thousands			
	1983			1982
	Original Budget (a)	Total Authorized (b)	Expenditure	Expenditure
Legislative Assembly:				
Support to the Legislative Assembly	$ 9,542	$ 9,542	$ 8,305	$ 8,548
Office of the Auditor General	8,630	8,630	8,126	7,156
Office of the Ombudsman	721	765	747	677
Office of the Chief Electoral Officer	4,712	8,764	6,474	3,495
	23,605	27,701	23,652	19,876
Departmental:				
Advanced Education	775,423	811,292	807,166	664,755
Agriculture	163,639	231,836	205,024	299,925
Attorney General	100,704	109,576	105,803	92,547
Consumer and Corporate Affairs	17,563	18,561	16,937	14,224
Culture	71,172	78,397	77,687	35,043
Economic Development	30,087	30,100	26,722	20,991
Education	1,040,734	1,041,646	1,038,094	870,826
Energy and Natural Resources	449,655	588,291	568,091	229,955
Environment	158,045	158,927	144,125	191,003
Executive Council	120,761	127,518	120,426	98,829
Federal and Intergovernmental Affairs	5,488	5,488	5,030	4,527
Hospitals and Medical Care	1,825,172	1,979,498	1,900,022	1,385,654
Housing	209,482	309,805	307,858	150,536
Labour	23,504	23,504	22,629	20,803
Manpower	50,949	71,155	63,169	37,651
Municipal Affairs	291,263	316,968	305,141	215,605
Public Works, Supply and Services	681,891	693,146	559,481	428,726
Recreation and Parks	95,448	110,093	108,085	125,445
Social Services and Community Health	975,812	1,082,613	1,020,436	772,307
Solicitor General	185,613	190,480	183,599	155,835
Tourism and Small Business	20,119	109,252	74,754	17,960
Transportation	921,876	972,675	967,994	786,770
Treasury	151,453	158,353	146,001	89,972
Utilities and Telecommunications	260,962	311,933	271,084	195,712
Salary contingency	96,000	41,705	—	—
	8,722,815	9,572,812	9,045,358	6,905,601
Total expenditure charged to voted appropriations	$ 8,746,420	$ 9,600,513	$ 9,069,010	$ 6,925,477

(a) Reduced by $31,896,000 voted for investment purposes.
(b) Reduced by $39,496,000 authorized for investment purposes.

Schedule 2.13

OPERATING AND CAPITAL EXPENDITURE

	In thousands Expenditure			
	Operating	Capital	Grants for Capital Purposes	Total
Legislative Assembly:				
Support to the Legislative Assembly	$ 8,210	$ 95	$ —	$ 8,305
Office of the Auditor General	8,075	51	—	8,126
Office of the Ombudsman	746	1	—	747
Office of the Chief Electoral Officer	6,473	1	—	6,474
	23,504	148	—	23,652
Departments:				
Advanced Education:				
Departmental support services	6,575	62	—	6,637
Assistance to higher and further educational institutions	573,887	636	192,458	766,981
Financial assistance to students	33,480	68	—	33,548
	613,942	766	192,458	807,166
Agriculture:				
Departmental support services	18,949	186	2,112	21,247
Production assistance	61,999	962	1,856	64,817
Marketing assistance	24,094	1,377	6,026	31,497
Rural development assistance	23,878	220	—	24,098
Agricultural development lending assistance	58,655	—	—	58,655
Hail and crop insurance assistance	5,497	—	—	5,497
Financing of Alberta grain terminals	—	3,608	—	3,608
Less: capitalized as a voted non-budgetary disbursement	—	(4,395)	—	(4,395)
	193,072	1,958	9,994	205,024
Attorney General:				
Departmental support services	7,204	47	—	7,251
Court services	47,021	465	—	47,486
Legal services	19,940	41	—	19,981
Support for legal aid	8,812	—	—	8,812
Protection and administration of property rights	15,879	207	—	16,086
Fatality inquiries	2,549	27	—	2,576
Crimes compensation	994	1	—	995
Public utilities regulation	2,307	5	—	2,312
Gaming control and licensing	304	—	—	304
	105,010	793	—	105,803
Consumer and Corporate Affairs:				
Departmental support services	6,295	86	—	6,381
Consumer services	1,244	4	—	1,248
Business registration and regulation	5,877	73	—	5,950
Regulation of securities markets	3,315	43	—	3,358
	16,731	206	—	16,937
Culture:				
Departmental support services	2,788	31	—	2,819
Cultural development	22,599	702	34,220	57,521
Historical resources development	14,713	1,256	466	16,435
Department total	40,100	1,989	34,686	76,775
75th anniversary celebrations	912	—	—	912
	41,012	1,989	34,686	77,687
Economic Development:				
Economic development and international trade	15,375	95	—	15,470
Financing of economic development projects	—	32,110	4,090	36,200
International assistance	7,101	—	—	7,101
Less: capitalized as a voted non-budgetary disbursement	—	(32,049)	—	(32,049)
	22,476	156	4,090	26,722
Education:				
Departmental support services	11,144	130	—	11,274
Financial assistance to schools	958,368	—	39,229	997,597
Regular education services	15,240	68	—	15,308
Special education services	13,334	581	—	13,915
	998,086	779	39,229	1,038,094

Schedule 2.13 (cont'd)

OPERATING AND CAPITAL EXPENDITURE (cont'd)

	In thousands			
	Expenditure			
	Operating	Capital	Grants for Capital Purposes	Total
Energy and Natural Resources:				
Departmental support services	$ 32,890	$ 181	$ —	$ 33,071
Resource evaluation and planning	11,319	1,206	—	12,525
Minerals management	302,311	50	—	302,361
Forest resources management	141,212	11,472	—	152,684
Public lands management	12,483	5,592	—	18,075
Fish and wildlife conservation	22,741	1,350	—	24,091
Oil sands equity management	793	2	—	795
Foreign ownership of land administration	288	3	—	291
Surveying and mapping services	7,720	426	—	8,146
Petroleum incentives	5,952	603	—	6,555
Oil sands research fund management	3,061	39	—	3,100
Petroleum marketing and market research	6,397	—	—	6,397
	547,167	20,924	—	568,091
Environment:				
Departmental support services	4,505	81	—	4,586
Pollution prevention and control	15,568	715	1,625	17,908
Land conservation	3,878	57	—	3,935
Water resources management	37,701	52,037	5,512	95,250
Environmental research	3,307	44	—	3,351
Land assembly	—	6,975	—	6,975
Interdisciplinary environmental research and services	8,113	2,509	—	10,622
Overview and co-ordination of environment conservation	1,498	—	—	1,498
	74,570	62,418	7,137	144,125
Executive Council:				
Executive council administration	2,562	48	—	2,610
Occupational health and safety	11,018	322	—	11,340
Workers' compensation	15,134	—	—	15,134
Support to native organizations	4,057	26	—	4,083
Personnel administration	16,199	53	—	16,252
Natural sciences and engineering research	19,148	—	—	19,148
Energy resources conservation	21,005	—	—	21,005
Women's information	182	—	—	182
Multi-media education services	13,138	—	2,339	15,477
Disaster preparedness and emergency response	4,020	127	—	4,147
Public service employee relations	604	5	—	609
Financing of Native Venture Capital Corporation	—	2,000	—	2,000
Public affairs	10,015	41	—	10,056
Designation, regulation and licensure of professions and occupations	377	6	—	383
Less: capitalized as a voted non-budgetary disbursement	—	(2,000)	—	(2,000)
	117,459	628	2,339	120,426
Federal and Intergovernmental Affairs:				
Intergovernmental co-ordination and research	4,974	56	—	5,030
Hospitals and Medical Care:				
Departmental support services	33,323	204	—	33,527
Health care insurance	331,468	—	—	331,468
Financial assistance for active care	1,076,399	533	28,171	1,105,103
Financial assistance for long term chronic care	127,292	—	712	128,004
Financial assistance for supervised personal care	85,612	—	37	85,649
Financial assistance for capital construction	—	7,482	208,789	216,271
	1,654,094	8,219	237,709	1,900,022
Housing:				
Departmental support services	874	8	—	882
Policy development and financial assistance for housing	48,059	15	—	48,074
Alberta Heritage Fund mortgage interest reduction programme	93,281	139	—	93,420
Alberta Housing Corporation: housing for Albertans	77,304	—	8,219	85,523
Alberta Home Mortgage Corporation: mortgage assistance	79,959	—	—	79,959
	299,477	162	8,219	307,858

Schedule 2.13 (cont'd)

OPERATING AND CAPITAL EXPENDITURE (cont'd)

In thousands

	Expenditure			
	Operating	Capital	Grants for Capital Purposes	Total
Labour:				
Departmental support services	$ 2,603	$ 22	$ —	$ 2,625
Labour relations	4,334	12	—	4,346
General safety services	13,736	29	—	13,765
Industrial relations adjudication and regulation	893	1	—	894
Individual's rights protection	997	2	—	999
	22,563	66	—	22,629
Manpower:				
Departmental support services	2,765	6	—	2,771
Manpower development and training assistance	36,138	350	—	36,488
Special employment programmes	23,910	—	—	23,910
	62,813	356	—	63,169
Municipal Affairs:				
Departmental support services	6,207	68	—	6,275
Financial support for municipal programmes	180,330	—	20,200	200,530
Alberta property tax reduction plan - rebates to individuals	63,440	7	—	63,447
Support to community planning services	11,039	54	—	11,093
Administrative and technical support to municipalities	21,585	70	480	22,135
Regulatory boards	1,512	4	—	1,516
Co-ordination of northeast Alberta programmes	145	—	—	145
	284,258	203	20,680	305,141
Public Works, Supply and Services:				
Departmental support services	6,107	43	—	6,150
Building operations and maintenance	86,494	931	—	87,425
Planning and acquisition of accommodation	101,696	19,174	—	120,870
Planning and implementation of construction projects	—	300,374	—	300,374
Operation and maintenance of waterlines	1,007	2	—	1,009
Information and telecommunication services	28,105	1	—	28,106
Government transportation	5,578	31	—	5,609
Supply	4,547	91	—	4,638
Financial assistance to the Calgary Olympic Coliseum	—	—	5,300	5,300
	233,534	320,647	5,300	559,481
Recreation and Parks:				
Departmental support services	4,972	27	—	4,999
Recreation development	22,235	95	46,235	68,565
Provincial parks	32,176	2,345	—	34,521
	59,383	2,467	46,235	108,085
Social Services and Community Health:				
Departmental support services	85,612	802	—	86,414
Social allowance	338,361	—	—	338,361
Child welfare services	102,719	254	—	102,973
Specialized social services	6,548	87	—	6,635
Benefits and income support	137,949	—	—	137,949
Vocational rehabilitation services	16,287	3	1,996	18,286
Services for the handicapped	98,254	1,331	8	99,593
Treatment of mental illness	37,625	440	—	38,065
General health services	46,522	64	—	46,586
Community social and health services	124,399	37	—	124,436
Alcoholism and drug abuse - treatment and education	21,021	117	—	21,138
	1,015,297	3,135	2,004	1,020,436
Solicitor General:				
Departmental support services	5,112	70	—	5,182
Correctional services	66,708	718	—	67,426
Law enforcement	79,272	40	—	79,312
Motor vehicle registration and driver licensing	27,076	225	—	27,301
Control and development of horse racing	4,378	—	—	4,378
	182,546	1,053	—	183,599

Schedule 2.13 (cont'd)

OPERATING AND CAPITAL EXPENDITURE (cont'd)

	In thousands Expenditure			
	Operating	Capital	Grants for Capital Purposes	Total
Tourism and Small Business:				
Departmental support services	$ 1,123	$ 12	$ —	$ 1,135
Development of tourism and small business	13,832	115	—	13,947
Financial assistance to Alberta business via Alberta Opportunity Company	4,950	—	—	4,950
Alberta Heritage Fund small business and farm interest shielding programme	54,706	16	—	54,722
	74,611	143	—	74,754
Transportation:				
Departmental support services	10,810	1,419	—	12,229
Construction and maintenance of highways	107,060	558,748	43,379	709,187
Construction and operation of rail systems	10,082	—	—	10,082
Construction and maintenance of airport facilities	2,115	12,152	200	14,467
Specialized transportation services	11,862	113	—	11,975
Urban transportation financial assistance	20,039	—	190,015	210,054
	161,968	572,432	233,594	967,994
Treasury:				
Departmental support services	2,605	32	—	2,637
Statistical services	2,098	1	—	2,099
Revenue collection and rebates	83,069	396	—	83,465
Financial management, planning and central services	32,744	243	—	32,987
Public debt service	24,481	3	—	24,484
Department total	144,997	675	—	145,672
Public service pension policy	314	15	—	329
	145,311	690	—	146,001
Utilities and Telecommunications:				
Departmental support services	2,354	49	—	2,403
Gas utility development	4,909	7	36,087	41,003
Natural gas price protection for Albertans	12,349	168	—	12,517
Electric utility development	1,033	3	1,059	2,095
Communications development	428	8		436
Electric energy marketing	52,149	—	—	52,149
Financial assistance for water and sewer projects	4,342	27,439	128,700	160,481
	77,564	27,674	165,846	271,084
Total expenditure charged to voted appropriations	$ 7,031,422	$ 1,028,068	$ 1,009,520	$ 9,069,010

GENERAL REVENUE FUND

Schedule 2.14

EXPENDITURE BY PROGRAMME AND OBJECT

In thousands

	Manpower	Supplies and Services	Grants	Purchase of Fixed Assets	Other	Total 1983	Total 1982
Legislative Assembly:							
Support to the Legislative Assembly	$ 2,398	$ 2,957	$ 14	$ 95	$ 2,841	$ 8,305	$ 8,548
Office of the Auditor General	6,227	1,800	48	51		8,126	7,156
Office of the Ombudsman	626	120		1		747	677
Office of the Chief Electoral Officer	332	6,141		1		6,474	3,495
	9,583	11,018	62	148	2,841	23,652	19,876
Departments:							
Advanced Education:							
Departmental support services	4,888	1,651		62	36	6,637	6,299
Assistance to higher and further educational institutions	20,134	3,911	742,300	636		766,981	638,421
Financial assistance to students	2,061	1,077	28,894	68	1,448	33,548	20,035
	27,083	6,639	771,194	766	1,484	807,166	664,755
Agriculture:							
Departmental support services	5,495	5,613	9,917	186	36	21,247	33,241
Production assistance	23,159	7,747	32,949	962		64,817	194,122
Marketing assistance	6,643	2,698	20,779	590	787	31,497	16,006
Rural development assistance	13,990	4,450	5,438	220		24,098	21,323
Agricultural development lending assistance			58,655			58,655	31,175
Hail and crop insurance assistance			5,497			5,497	4,846
Financing of Alberta grain terminals					3,608	3,608	2,500
Less: capitalized as a voted non-budgetary disbursement					(4,395)	(4,395)	(3,288)
	49,287	20,508	133,235	1,958	36	205,024	299,925
Attorney General:							
Departmental support services	4,474	2,681	5	47	44	7,251	6,924
Court services	33,333	13,524	164	465		47,486	43,054
Legal services	14,567	5,067	306	41		19,981	16,824
Support for legal aid			8,812			8,812	5,413
Protection and administration of property rights	13,814	2,065		207		16,086	14,177
Fatality inquiries	1,304	1,245		27		2,576	3,229
Crimes compensation	47	105	842	1		995	648
Public utilities regulation	2,003	304		5		2,312	1,999
Gaming control and licensing	216	88				304	279
	69,758	25,079	10,129	793	44	105,803	92,547
Consumer and Corporate Affairs:							
Departmental support services	5,385	873		86	37	6,381	5,581
Consumer services	780	464		4		1,248	1,039
Business registration and regulation	3,515	2,295	67	73		5,950	4,764
Regulation of securities markets	1,696	1,619		43		3,358	2,840
	11,376	5,251	67	206	37	16,937	14,224
Culture:							
Departmental support services	1,988	764		31	36	2,819	2,469
Cultural development	3,896	2,098	50,835	692		57,521	20,192
Historical resources development	7,124	4,034	4,021	1,256		16,435	11,331
Department total	13,008	6,896	54,856	1,979	36	76,775	33,992
75th anniversary celebrations		26	886			912	1,051
	13,008	6,922	55,742	1,979	36	77,687	35,043
Economic Development:							
Economic development and international trade	7,495	6,787	1,021	95	72	$ 15,470	13,813
Financing of economic development projects			4,090		32,110	36,200	10,982
International assistance	77	24	7,000			7,101	7,133
Less: capitalized as a voted non-budgetary disbursement					(32,049)	(32,049)	(10,937)
	7,572	6,811	12,111	95	133	26,722	20,991
Education:							
Departmental support services	6,626	3,773	709	130	36	11,274	8,972
Financial assistance to schools	—	—	997,597			997,597	838,318
Regular education services	9,470	5,720	50	68		15,308	11,606
Special education services	9,206	3,843	189	581	96	13,915	11,930
	25,302	13,336	998,545	779	132	1,038,094	870,826
Energy and Natural Resources:							
Departmental support services	11,497	14,456	6,860	180	78	33,071	25,387
Resource evaluation and planning	4,712	6,540	67	1,206	—	12,525	10,356
Minerals management	6,118	4,083	292,110	50	—	302,361	21,495
Forest resources management	56,107	91,319	730	4,528	—	152,684	123,472
Public lands management	9,134	8,450	—	491	—	18,075	13,225
Fish and wildlife conservation	12,559	9,514	668	1,350	—	24,091	20,411
Oil sands equity management	427	356	—	2	10	795	943
Foreign ownership of land administration	225	63	—	3	—	291	231
Surveying and mapping services	4,677	3,043	—	426	—	8,146	6,484
Petroleum incentives	3,782	2,170	—	603	—	6,555	1,706
Oil sands research fund management	1,548	1,500	3	39	10	3,100	2,186
Petroleum marketing and market research	—	—	6,397	—	—	6,397	4,059
	110,786	141,494	306,835	8,878	98	568,091	229,955

Schedule 2.14 (cont'd)

EXPENDITURE BY PROGRAMME AND OBJECT (cont'd)

In thousands

	Manpower	Supplies and Services	Grants	Purchase of Fixed Assets	Other	Total 1983	Total 1982
Environment							
Departmental support services	$ 2,835	$ 1,634	$	$ 81	$ 36	$ 4,586	$ 4,114
Pollution prevention and control	8,338	4,988	3,888	694		17,908	15,777
Land conservation	2,674	1,204		57		3,935	3,856
Water resources management	18,062	70,304	6,409	475		95,250	115,563
Environmental research	914	1,741	652	44		3,351	2,884
Land assembly	859	1,122	—	4,994		6,975	40,191
Interdisciplinary environmental research and services	5,469	2,623	21	2,509		10,622	7,431
Overview and co-ordination of environment conservation	779	—	719			1,498	1,187
	39,930	83,616	11,689	8,854	36	144,125	191,003
Executive Council							
Executive council administration	1,827	665	16	48	54	2,610	2,643
Occupational health and safety	8,155	2,638	189	322	36	11,340	10,142
Workers' compensation		2	15,132			15,134	13,453
Support to native organizations	870	394	2,757	26	36	4,083	3,272
Personnel administration	6,514	3,808		53	5,877	16,252	14,251
Natural sciences and engineering research			19,148			19,148	15,500
Energy resources conservation			21,005			21,005	14,525
Women's information	92	90				182	172
Multi-media education services			15,477			15,477	12,344
Disaster preparedness and emergency response	1,720	541	1,759	127		4,147	3,183
Public service employee relations	178	426		5		609	273
Financing of Native Venture Capital Corporation					2,000	2,000	
Public affairs	5,845	4,058	112	41		10,056	8,892
Designation, regulation and licensure of professions and occupations	158	219		6		383	179
Less: capitalized as a voted non-budgetary disbursement					(2,000)	(2,000)	
	25,359	12,841	75,595	628	6,003	120,426	98,829
Federal and Intergovernmental Affairs							
Intergovernmental co-ordination and research	3,194	1,485	161	56	134	5,030	4,527
Hospitals and Medical Care							
Departmental support services	21,534	11,676	58	204	55	33,527	28,554
Health care insurance	—		331,468			331,468	219,177
Financial assistance for active care	21,135	5,938	1,077,497	533		1,105,103	868,637
Financial assistance for long term chronic care	—		128,004			128,004	95,618
Financial assistance for supervised personal care	—		85,649			85,649	66,003
Financial assistance for capital construction		7,482	208,789			216,271	107,665
	42,669	25,096	1,831,465	737	55	1,900,022	1,385,654
Housing							
Departmental support services	707	144		8	23	882	484
Policy development and financial assistance for housing	3,242	2,630	39,629	15	2,558	48,074	51,891
Alberta Heritage Fund mortgage interest reduction programme	1,794	2,791	88,696	139		93,420	
Alberta Housing Corporation housing for Albertans	—		85,523			85,523	61,561
Alberta Home Mortgage Corporation mortgage assistance	—	—	79,959		—	79,959	36,600
	5,743	5,565	293,807	162	2,581	307,858	150,536
Labour							
Departmental support services	2,001	561	5	22	36	2,625	2,396
Labour relations	3,855	471	8	12	—	4,346	4,281
General safety services	11,899	1,833	4	29		13,765	12,356
Industrial relations adjudication and regulation	701	192	—	1	—	894	827
Individual's rights protection	667	330	—	2	—	999	943
	19,123	3,387	17	66	36	22,629	20,803
Manpower							
Departmental support services	2,112	616	—	6	37	2,771	2,383
Manpower development and training assistance	15,109	8,386	12,643	350	—	36,488	28,709
Special employment programmes	13,165	362	10,383	—		23,910	6,559
	30,386	9,364	23,026	356	37	63,169	37,651
Municipal Affairs							
Departmental support services	2,884	3,179	108	68	36	6,275	5,131
Financial support for municipal programmes	—	—	200,530	—	—	200,530	122,540
Alberta property tax reduction plan – rebates to individuals	395	563	62,482	7	—	63,447	59,493
Support to community planning services	2,498	609	7,932	54	—	11,093	9,695
Administrative and technical support to municipalities	16,422	4,564	1,079	70	—	22,135	16,982
Regulatory boards	1,089	423	—	4	—	1,516	1,451
Co-ordination of northeast Alberta programmes	133	12	—	—	—	145	313
	23,421	9,350	272,131	203	36	305,141	215,605

Schedule 2.14 (cont'd)

EXPENDITURE BY PROGRAMME AND OBJECT (cont'd)

In thousands

	Manpower	Supplies and Services	Grants	Purchase of Fixed Assets	Other	Total 1983	Total 1982
Public Works, Supply and Services:							
Departmental support services	$ 4,518	$ 1,553	$	$ 43	$ 36	$ 6,150	$ 4,987
Building operations and maintenance	47,769	38,725	—	931	—	87,425	76,725
Planning and acquisition of accommodation	3,321	91,634	20,285	5,630	—	120,870	96,813
Planning and implementation of construction projects	12,925	211,158	11,153	65,138	—	300,374	221,308
Operation and maintenance of waterlines	284	723	—	2	—	1,009	1,053
Information and telecommunication services	1,195	26,910	—	1	—	28,106	19,509
Government transportation	1,303	4,275	—	31	—	5,609	4,699
Supply	3,310	1,237	—	91	—	4,638	3,632
Financial assistance to the Calgary Olympic Coliseum			5,300		—	5,300	—
	74,625	376,215	36,738	71,867	36	559,481	428,726
Recreation and Parks:							
Departmental support services	2,182	1,017	1,737	27	36	4,999	2,719
Recreation development	4,127	2,209	62,134	95		68,565	93,749
Provincial parks	22,151	10,025	—	2,345		34,521	28,977
	28,460	13,251	63,871	2,467	36	108,085	125,445
Social Services and Community Health:							
Departmental support services	67,391	16,942	1,243	802	36	86,414	66,414
Social allowance	1,444	1,898	335,019		—	338,361	218,083
Child welfare services	16,156	84,831	1,732	254		102,973	82,859
Specialized social services	2,460	1,819	2,269	87		6,635	5,397
Benefits and income support	—	—	137,949			137,949	118,787
Vocational rehabilitation services	2,969	12,420	2,894	3	—	18,286	16,435
Services for the handicapped	58,710	15,337	24,215	1,331		99,593	83,932
Treatment of mental illness	24,256	7,599	5,770	440		38,065	30,822
General health services	4,980	7,945	33,597	64		46,586	33,734
Community social and health services	3,928	1,781	118,690	37	—	124,436	96,961
Alcoholism and drug abuse — treatment and education	10,533	5,321	5,155	117	12	21,138	18,883
	192,827	155,893	668,533	3,135	48	1,020,436	772,307
Solicitor General:							
Departmental support services	3,684	1,392		70	36	5,182	4,299
Correctional services	50,973	15,730	5	718		67,426	59,646
Law enforcement	3,315	46,576	29,381	40		79,312	67,006
Motor vehicle registration and driver licensing	11,235	15,841	—	225		27,301	22,426
Control and development of horse racing			4,378			4,378	2,458
	69,207	79,539	33,764	1,053	36	183,599	155,835
Tourism and Small Business:							
Departmental support services	889	198	—	12	36	1,135	975
Development of tourism and small business	5,242	7,275	1,307	115	8	13,947	12,035
Financial assistance to Alberta business via Alberta Opportunity Company			4,950		—	4,950	4,950
Alberta Heritage Fund small business and farm interest shielding programme	1,101	1,558	52,047	16		54,722	—
	7,232	9,031	58,304	143	44	74,754	17,960
Transportation:							
Departmental support services	5,521	5,138	113	1,419	38	12,229	8,495
Construction and maintenance of highways	93,598	552,968	43,633	18,988		709,187	590,282
Construction and operation of rail systems	—		10,082			10,082	10,158
Construction and maintenance of airport facilities	2,469	10,913	296	789	—	14,467	12,028
Specialized transportation services	8,742	2,986	134	113		11,975	10,299
Urban transportation financial assistance	402	342	209,310			210,054	155,508
	110,732	572,347	263,568	21,309	38	967,994	786,770
Treasury:							
Departmental support services	2,035	520	14	32	36	2,637	2,259
Statistical services	1,481	617	—	1		2,099	1,848
Revenue collection and rebates	6,176	6,379	63,317	396	7,197	83,465	36,315
Financial management, planning and central services	12,833	19,782		243	129	32,987	27,332
Public debt service	171	47	—	3	24,263	24,484	21,896
Department total	22,696	27,345	63,331	675	31,625	145,672	89,650
Public service pension policy	263	51		15	—	329	322
	22,959	27,396	63,331	690	31,625	146,001	89,972
Utilities and Telecommunications:							
Departmental support services	1,114	1,204	—	49	36	2,403	1,556
Gas utility development	1,825	3,083	36,088	7	—	41,003	43,410
Natural gas price protection for Albertans	361	101	11,887	168	—	12,517	2,085
Electric utility development	733	468	891	3	—	2,095	2,332
Communications development	290	78	60	8	—	436	295
Electric energy marketing	—	—	52,149	—	—	52,149	40
Financial assistance for water and sewer projects	177	31,600	128,704	—	—	160,481	145,994
	4,500	36,534	229,779	235	36	271,084	195,712
Total expenditure charged to voted appropriations	$ 1,024,122	$ 1,657,968	$6,213,699	$ 127,563	$ 45,658	$ 9,069,010	$ 6,925,477

DETAILS OF EXPENDITURE BY OBJECT

Schedule 2.15

In thousands

	Legislative Assembly	Advanced Education	Agriculture	Attorney General	Consumer and Corporate Affairs	Culture	Economic Development	Education	Energy and Natural Resources
Manpower									
Salaries - permanent positions	$ 7,560	$ 15,622	$ 38,707	$ 57,651	$ 9,521	$ 9,304	$ 5,376	$ 20,439	$ 64,934
Salaries - non permanent positions	361	5,145	1,175	1,916	252	879	268	1,721	4,868
Wages	235	2,713	5,185	2,687	483	1,667	531	883	33,130
Payments to contract employees	479	1,587	97	1,675	131	177	585	113	409
Employer contributions	858	1,834	3,887	5,381	920	960	633	2,088	6,435
Allowances and benefits	90	182	236	448	69	21	179	58	1,010
Total manpower	9,583	27,083	49,287	69,758	11,376	13,008	7,572	25,302	110,786
Supplies and Services									
Travel expenses	910	791	5,621	3,751	329	1,263	1,402	2,064	5,255
Maintenance in homes	—	—	—	—	—			15	2
Advertising	63	235	461	7	226	157	194	118	732
Insurance	1	5	8	9	7	10	2	5	121
Freight and postage	711	217	896	1,094	298	240	232	560	797
Contracts for construction	—	—	—			10		—	12,046
Rentals	736	517	1,961	1,323	100	350	529	589	49,631
Telephone and communications	268	157	773	318	90	163	140	98	2,651
Repairs and maintenance - machinery and equipment	69	203	626	650	70	62	20	200	9,822
Contract services including professional, technical and labour services	7,263	773	4,594	9,691	1,571	3,145	2,525	7,054	35,116
Data processing services	436	653	1,015	4,627	1,698	260	138	1,199	6,354
Hospitality	23	73	193	39	11	62	377	38	97
Other purchased services	38	72	35	28	3	3	56	42	997
Materials and supplies	500	2,943	4,325	3,542	848	1,197	1,196	1,354	17,873
Total supplies and services	11,018	6,639	20,508	25,079	5,251	6,922	6,811	13,336	141,494
Grants									
Grants to individuals	—	31,893	19,168	842	—	458		570	744
Grants to businesses	—	—	19,188	—		1,124	509		291,715
Grants to non-profit organizations	48	18,647	13,267	9,287	67	41,565	7,288	24,450	3,397
Grants to own funds and agencies	—	720,654	74,129			2,844	224	33,310	10,969
Grants to other levels of government	—	—	6,244			9,751	4,080	940,215	10
Other grants	14	—	1,239						
Total grants	62	771,194	133,235	10,129	67	55,742	12,111	998,545	306,835
Purchase of Fixed Assets									
Purchase of real estate	—	—	—						
Purchase of machinery and equipment	—	142	1,113	22		426		25	4,135
Purchase of data processing equipment	62	256	26	1	73	178		58	1,460
Purchase of audio-visual equipment	3	126	58	93	3	377	1	264	107
Purchase of reproduction equipment	—	11	511	6	35	16		47	382
Purchase of office equipment	73	123	138	641	94	83	92	317	809
Purchase of furniture	9	80	21	29	1	138		55	142
Purchase of vehicles		28	66			16			1,229
Purchase of other assets	1	—	25	1		745	2	13	614
Total purchase of fixed assets	148	766	1,958	793	206	1,979	95	779	8,878
Other									
Payments to members of the Legislative Assembly and Executive Council	2,841	36	36	36	37	36	71	36	98
Pension payments	—	—		—					
Interest and bank charges	—	166		6					
Implementation of guarantees	—	1,282	—						
Long term disability income benefits	—	—	—						
Railway relocation project	—	—	—						
Write-offs and losses	—	—	—				62		
Miscellaneous	—	—	—	2				96	
Total other	2,841	1,484	36	44	37	36	133	132	98
Total expenditure charged to voted appropriations	$ 23,652	$ 807,166	$ 205,024	$ 105,803	$ 16,937	$ 77,687	$ 26,722	$ 1,038,094	$ 568,091

Schedule 2.15 (cont'd)

DETAILS OF EXPENDITURE BY OBJECT (cont'd)

In thousands

	Environment	Executive Council	Federal and Inter governmental Affairs	Hospitals and Medical Care	Housing	Labour	Manpower	Municipal Affairs	Public Works, Supply and Services
Manpower									
Salaries – permanent positions	$ 31,149	$ 20,623	$ 1,824	$ 32,558	$ 2,427	$ 17,170	$ 11,410	$ 19,869	$ 50,069
Salaries – non permanent positions	1,990	1,056	97	1,780	1,641	78	1,618	574	2,846
Wages	3,542	941	436	4,537	1,126	246	15,209	878	17,009
Payments to contract employees	6	497	324	571	100	99	104	38	250
Employer contributions	3,063	2,097	301	3,113	411	1,463	1,748	1,879	4,159
Allowances and benefits	190	145	212	108	44	80	297	183	292
Total manpower	39,930	25,359	3,194	42,669	5,743	19,123	30,386	23,421	74,625
Supplies and Services									
Travel expenses	2,906	1,933	496	955	509	1,493	1,102	2,372	2,549
Maintenance in homes									—
Advertising	80	1,471	22	69	299	40	255	156	803
Insurance	209	219	7	6	2	1	—	1	61
Freight and postage	187	372	70	1,834	126	169	236	160	1,227
Contracts for construction	51,583								194,947
Rentals	6,995	423	147	435	236	130	297	262	79,055
Telephone and communications	379	125	186	145	99	66	127	154	26,541
Repairs and maintenance machinery and equipment	1,996	92	29	229	9	43	101	34	1,909
Contract services including professional technical and labour services	15,288	4,672	130	11,779	1,901	542	5,116	3,542	38,079
Data processing services	1,309	626	2	6,086	1,843	179	638	1,649	1,116
Hospitality	28	236	119	11	4	28	63	39	60
Other purchased services	417	7	1	841	4	6	63	78	19,773
Materials and supplies	2,679	2,665	266	2,787	664	699	1,272	699	11,115
Total supplies and services	83,616	12,841	1,485	25,096	8,565	3,387	9,364	9,190	376,215
Grants									
Grants to individuals	20	472	2	142	91,829	6	11,221	62,485	
Grants to businesses		277			261	1	108		
Grants to non profit organizations	1,376	2,988	74	58	4,568	11	2,698	202	—
Grants to own funds and agencies	784	70,762		1,814,462	164,663			8,412	11,151
Grants to other levels of government	9,509	1,010	85	16,803	42,400		9,091	201,032	25,585
Other grants		119							
Total grants	11,689	75,595	161	1,831,465	303,807	17	23,026	272,131	36,736
Purchase of Fixed Assets									
Purchase of real estate	4,988								60,277
Purchase of machinery and equipment	3,069	290		182	1	8	114		2,167
Purchase of data processing equipment	309	35	13	364	10	6	132	88	46
Purchase of audio visual equipment	72	84	2	36	16	11	74	17	16
Purchase of reproduction equipment	46	47		111			1		1
Purchase of office equipment	113	78	14	88	118	41	16	94	1,528
Purchase of furniture	51	15	27	103	7		1	1	7,597
Purchase of vehicles	90							1	190
Purchase of other assets	46	99		(176)					45
Total purchase of fixed assets	8,854	629	56	737	162	66	156	203	71,867
Other									
Payments to members of the Legislative Assembly and Executive Council	36	162	36	44	23	36	37	36	36
Pension payments			29						
Interest and bank charges			2		2,558				
Implementation of guarantees									
Long term disability income benefits		5,841							
Railway relocation project			67						
Write-offs and losses									
Miscellaneous									
Total other	36	6,003	134	44	2,581	36	37	36	36
Total expenditure charged to voted appropriations	$ 144,125	$ 120,426	$ 5,030	$ 1,900,022	$ 320,858	$ 22,629	$ 63,166	$ 305,141	$ 559,481

Schedule 2.15 (cont'd)

DETAILS OF EXPENDITURE BY OBJECT (cont'd)

In thousands

	Recreation and Parks	Social Services and Community Health	Solicitor General	Tourism and Small Business	Transportation	Treasury	Utilities and Telecommunications	Total 1983	Total 1982
Manpower									
Salaries — permanent positions	$ 15,326	$ 152,502	$ 59,546	$ 4,732	$ 32,412	$ 18,202	$ 3,693	$ 682,626	$ 648,141
Salaries — non-permanent positions	2,371	8,946	1,284	814	3,552	1,322	110	46,651	41,949
Wages	8,389	15,888	2,420	1,012	67,516	1,132	251	208,048	176,246
Payments to contract employees	83	752	268	62	36	253	23	8,711	9,940
Employer contributions	1,811	14,233	5,409	543	6,981	1,937	389	72,535	67,509
Allowances and benefits	480	506	280	69	235	113	34	5,551	5,605
Total manpower	28,460	192,827	69,207	7,232	110,732	22,959	4,500	1,024,122	949,390
Supplies and Services									
Travel expenses	1,609	11,344	1,865	1,025	7,172	645	253	59,703	57,354
Maintenance in homes	—	80,751	—	—	—	—	—	80,758	56,351
Advertising	164	726	315	1,528	636	21	56	8,296	8,187
Insurance	55	11	23	—	217	7,406	1	8,497	6,989
Freight and postage	153	1,080	1,688	557	695	722	152	14,673	10,971
Contracts for construction	46	—	—	—	235,446	—	28,843	522,921	464,839
Rentals	1,989	1,896	956	288	148,710	439	198	298,192	235,628
Telephone and communications	790	1,084	264	106	2,786	112	53	37,634	27,635
Repairs and maintenance — machinery and equipment	1,239	667	878	48	1,657	110	38	13,381	16,485
Contract services including professional technical and labour services	1,748	36,302	58,196	2,041	12,330	3,335	6,101	272,662	252,275
Data processing services	244	6,308	8,376	972	3,438	13,173	572	53,006	42,456
Hospitality	51	78	15	139	24	35	35	1,878	2,046
Other purchased services	918	657	28	47	8,657	—	—	32,870	29,329
Materials and supplies	4,245	14,987	6,935	2,280	150,579	1,398	232	237,509	222,919
Total supplies and services	13,251	155,893	79,539	9,031	572,347	27,396	36,534	1,657,968	1,433,464
Grants									
Grants to individuals	3	516,401	—	19,833	1	63,317	11,901	831,307	644,854
Grants to businesses	—	—	—	32,228	—	—	15,876	361,285	21,139
Grants to non-profit organizations	13,695	43,002	5	1,251	340	14	36,036	224,207	200,631
Grants to own funds and agencies	—	—	4,378	4,950	10,082	—	36,449	2,968,225	2,046,506
Grants to other levels of governments	50,173	109,082	29,381	42	253,145	—	129,517	1,827,255	1,483,387
Other grants	—	48	—	—	—	—	—	1,420	736
Total grants	63,871	668,533	33,764	58,304	263,568	63,331	229,779	6,213,699	4,397,253
Purchase of Fixed Assets									
Purchase of real estate		—	—	—	18,757		—	84,022	63,358
Purchase of machinery and equipment	980	711	315	2	1,442		1	15,145	18,062
Purchase of data processing equipment	60	53	156	49	749	354	150	4,798	4,767
Purchase of audio-visual equipment	71	135	65	37	74	9	7	1,758	3,580
Purchase of reproduction equipment	—	34	—	—	35	240		1,533	1,016
Purchase of office equipment	74	758	120	40	192	85	73	5,838	4,757
Purchase of furniture	43	888	35	6	41	1	3	9,290	9,313
Purchase of vehicles	1,017	467	5	—	7			3,125	3,480
Purchase of other assets	222	69	357	9	12	1	1	2,054	1,628
Total purchase of fixed assets	2,467	3,135	1,053	143	21,309	690	235	127,563	109,961
Other									
Payments to members of the Legislative Assembly and Executive Council	36	48	36	44	38	36	36	3,958	3,864
Pension payments		—	—	—	—	11		40	7
Interest and bank charges	—	—	—	—	—	31,539	—	34,271	25,550
Implementation of guarantees	—	—	—	—	—		—	1,282	1,095
Long term disability income benefits	—	—	—	—	—	—	—	5,841	4,704
Railway relocation project	—	—	—	—	—		—	62	45
Write-offs and losses	—	—	—	—	—	39	—	108	—
Miscellaneous	—	—	—	—	—		—	96	144
Total other	36	48	36	44	38	31,625	36	45,658	35,409
Total expenditure charged to voted appropriations	$108,085	$1,020,436	$183,599	$74,754	$ 967,994	$146,001	$271,084	$9,069,010	$6,925,477

Schedule 2.16

BUDGETARY EXPENDITURE - STATUTORY APPROPRIATIONS

In thousands

	1983 Budget	1983 Expenditure	1982 Expenditure
Revolving Funds (Schedule 2.17)			
Culture Revolving Fund	$ 14	$ 151	$ (27)
Gas Alberta Operating Fund	—	672	(1,002)
Land Purchase Fund	225,875	62,779	60,760
Public Works, Supply and Services Revolving Fund	8,663	(8,414)	11,935
School Book Branch	623	(2,201)	4,612
Transportation Revolving Fund	11,710	(1,155)	22,178
Water Resources Revolving Fund	194	496	241
	247,079	52,328	98,697
Alberta Health Care Insurance Act	—	7,889	—
Blind Workers' Compensation Act	5	2	—
Retirement Annuities Act	19	16	19
Provision for doubtful accounts and loans	4,000	40,501	4,358
Provision for reduction of investments to market	1,000	(90,219)	13,427
Provision for exchange on debt payable in United States funds	250	108	1,305
Debt servicing costs	—	53,940	—
	5,274	12,237	19,109
Total expenditure charged to statutory appropriations	$ 252,353	$ 64,565	$ 117,806

Schedule 2.17

STATUTORY EXPENDITURE - REVOLVING FUNDS

In thousands

	Culture Revolving Fund	Gas Alberta Operating Fund	Land Purchase Fund	Public Works, Supply and Services Revolving Fund	School Book Branch	Transportation Revolving Fund	Water Resources Revolving Fund	1983	1982
Funds required									
Increase (decrease) in assets written off on consolidation									
Fixed assets	$ 2	$ —	$ 63,806	$ 14,800	$ 35	$ 16,685	$ 774	$ 96,102	$ 96,392
Inventory	(10)	—	—	(452)	(2,779)	(5,694)	44	(8,891)	10,887
Prepaid expenses	3	—	—	110	8	(3,529)	7	(3,401)	6,469
	(5)	—	63,806	14,458	(2,736)	7,462	825	83,810	113,748
Repayment of surplus (deficit)	179	—	—	—	—			179	(1,162)
Total funds required	174	—	63,806	14,458	(2,736)	7,462	825	83,989	112,586
Funds provided by operations									
Net profit (loss)	21	(672)	1,027	8,965	(581)	1,115	(109)	9,766	(4,408)
Add non-cash charges									
Depreciation	2	—	—	13,813	46	7,502	438	21,801	18,150
Provision for aircraft overhaul	—	—	—	94	—	—	—	94	147
	23	(672)	1,027	22,872	(535)	8,617	329	31,661	13,889
Net funds required - to statutory expenditure	$ 151	$ 672	$ 62,779	$ (8,414)	$(2,201)	$ (1,155)	$ 496	$ 52,328	
1982	$ (27)	$ (1,002)	$ 60,760	$ 11,935	$ 4,612	$ 22,178	$ 241		$ 98,697

Schedule 2.18

DETAILS OF GUARANTEES AND INDEMNITIES

	In thousands 1983	1982
Guaranteed Debentures (Note 1)		
AEC Power Limited (Note 2(c))	$ 237,474	$ 242,667
Guaranteed Bank, Treasury Branch and Credit Union Loans (Note 1)		
Students Loan Guarantee Act	65,568	40,517
AEC Power Limited (Note 2(c))	12,123	7,289
Feeder associations	9,051	9,233
Rural utilities loans	8,698	11,133
Irrigation Act	3,125	2,422
Wardair Equipment Limited	2,092	2,240
Co-operative marketing associations	2,345	2,826
Prasco Super Seeder Ltd.	2,000	—
Canadian Co-operative Implements Limited	1,575	1,575
Government Emergency Guarantee Act	1,255	1,255
Colleges Act	1,200	1,200
Agricultural Societies Act	575	736
Time Air Limited	500	11,310
Alberta School Trustees' Association Act	463	724
Yellowhead Regional Planning Commission	245	—
Department of Culture Act	225	110
Alberta Urban Municipalities	83	115
Alberta livestock loans	38	90
Native Co-operative Guarantee Act	7	11
Alberta potato loans	2	5
Neptune Bulk Terminals (Canada) Ltd.	—	13,500
Chembiomed Ltd.	—	2,000
Farm Home Improvements Act	—	2
Interim assistance loans to mink farmers	—	2
	111,170	108,295
Other Guarantees (Note 1)		
Federal Loans:		
Government Emergency Guarantee Act	13,076	13,267
Agricultural Societies Act	5,538	5,742
Mortgage Loans:		
University of Alberta	2,851	2,887
University of Lethbridge	2,241	2,248
University of Calgary	1,909	1,931
Banff Centre for Continuing Education	864	917
	26,479	26,992
Indemnities		
Time Air Limited	9,000	—
Grand Total (Note 2)	$ 384,123	$ 377,954

Schedule 2.18 (cont'd)

Note 1 Guarantees include principal borrowings only and exclude guaranteed interest.

Note 2 This amount excludes:

(a) Guaranteed liabilities of government entities described in the table below, net of sinking funds and Alberta Heritage Savings Trust Fund holdings:

	In thousands	
	1983	1982
Treasury Branches Deposits Fund	$ 2,861,120	$ 2,528,505
Alberta Municipal Financing Corporation	2,542,371	1,929,117
Alberta Government Telephones Commission	323,943	223,576
Alberta Housing Corporation	115,661	117,097
Alberta Resources Railway Corporation	50,073	57,079
Alberta Home Mortgage Corporation	9,505	11,927
	$ 5,902,673	$ 4,867,301

The Treasury Branches Deposits Fund and Alberta Municipal Financing Corporation have substantial financial assets to meet their liabilities. At March 31, 1983 the Treasury Branches Deposits Fund had financial assets of $2,885,179,000 to meet guaranteed deposits of $2,925,551,000 (1982 - $2,606,598,000 and $2,637,919,000) and Alberta Municipal Financing Corporation had financial assets of $4,323,997,000 to meet guaranteed debenture debt, net of sinking funds, of $4,189,824,000 (1982 - $3,270,203,000 and $3,197,321,000).

(b) Any liability under:

the Public Service Pension Act, the Local Authorities Pension Act,
the M.L.A. Pension Act, the Public Service Management Pension Act,
the Special Forces Pension Act, the Teachers' Retirement Fund Act
and the Universities Academic Pension Act
the Retirement Annuities Act
the long term disability income continuance plan
the international aid programme
the Workers' Compensation Act.

(c) Any obligations of the Province relative to the Syncrude project other than the guarantees of $237,474,000 and $12,123,000 included in the preceding summary.

(d) Any liability:

(1) under the Federal Provincial Employment Loans Programme, 1971, whereby the Province guaranteed federal loans to municipalities made to finance the acceleration or enlargement of certain capital development projects with the object of stimulating growth in employment, particularly during the winter months. The estimated total of guaranteed loans outstanding under the programme at March 31, 1983 was $4,024,000 (1982 - $4,322,000).

(2) of the Province under its guarantee that the contractual obligations of Rocky Mountain Life Insurance Company to the Company's policy holders will be met. At December 31, 1982 the excess of liabilities over assets of Rocky Mountain Life Insurance Company was $2,442,000 (1981 - $2,384,000).

(3) for future claims on the Alberta General Insurance Company as a result of insurance business transacted to March 31, 1983.

(4) under section 27(6) of the Public Trustee Act which provides that the Province guarantees that the common fund together with the special reserve fund will be sufficient for the purpose of paying lawful claims that are payable out of the common fund. For the year ended December 31, 1982 the two funds earned $1,265,000 in excess of distributions and administration costs of $9,188,000 (1981 - $1,319,000 and $6,473,000). At December 31, 1982 the total retained earnings of the two funds together amounted to $9,415,000 (1981 - $8,150,000).

SECTION 3

1982-83
PUBLIC ACCOUNTS

REVOLVING FUNDS – FINANCIAL STATEMENTS

Contents:

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REVOLVING FUNDS – FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1983

Introduction:

Revolving funds are defined in section 1(1)(u) of the Financial Administration Act. The funds are authorized by the Legislative Assembly to draw from the General Revenue Fund, monies not to exceed a statutory limit at any one time, which together with receipts may be expended for specified purposes. The funds represent either a line of credit to be drawn as required on the General Revenue Fund or a segregation of cash advanced from the General Revenue Fund.

Receipts are generated by the provision of services or sale of materials to other branches within a department, to other departments of the Government or to the public.

The estimated net increase of a fund, exclusive of increases in cash or financial claims held and financial claims on the fund, is disclosed in the Province's budget as a statutory payment from the General Revenue Fund. To reflect this in the accounts of the General Revenue Fund the financial assets and liabilities of revolving funds are included in the Statement of Reported Assets, Liabilities and Net Assets. Net payments from the fund, adjusted for changes in financial assets and liabilities, are disclosed as statutory appropriations in the Statement of Budgetary Revenue and Expenditure, Section 2, Statement 2.2.

CULTURE REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Gross Profit by Sales Location

AUDITOR'S REPORT

To the Minister of Culture

I have examined the balance sheet of the Culture Revolving Fund as at March 31, 1983 and the statements of operations and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
June 9, 1983

Statement A

CULTURE REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 6,475	$ 6,425
Accounts receivable	5,927	9,402
Equipment sales program - instalments receivable due within one year	11,372	22,033
Inventories	130,549	140,598
Prepaid expenses	10,331	7,870
	164,654	186,328
Equipment sales program - instalments receivable	6,612	16,694
Fixed:		
Equipment, at cost	21,847	21,913
Less: Accumulated depreciation	7,947	8,561
	13,900	13,352
	$ 185,166	$ 216,374
LIABILITIES		
Current:		
Accounts payable	$ 22,528	$ 37,088
Provincial Treasurer's advance	141,699	306
Surplus, Statement B	20,939	178,980
	162,638	179,286
	$ 185,166	$ 216,374

The accompanying notes are part
of these financial statements.

CULTURE REVOLVING FUND
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Sales, Schedule 1	$ 721,250	$ 881,116
Deduct:		
Cost of goods sold:		
Inventory at beginning of year	140,598	95,178
Purchases	260,667	347,162
	401,265	442,340
Less: Inventory at end of year	130,549	140,598
	270,716	301,742
Gross profit, Schedule 1	450,534	579,374
Expenses:		
Salaries, wages and employee benefits	380,878	359,234
Sales supplies	22,493	22,896
Uniforms and tuxedos	7,277	1,637
Advertising	6,948	6,724
Laundry	2,748	2,036
Printing	2,628	1,624
Depreciation	1,644	1,519
Stationery and office supplies	1,487	560
Travel	1,223	1,105
Repairs and maintenance	539	1,317
Breakage and spoilage	339	482
Miscellaneous	1,391	1,260
	429,595	400,394
Net profit for the year	20,939	178,980
Surplus at beginning of year	178,980	107,729
	199,919	286,709
Deduct: Remitted to Province of Alberta	178,980	107,729
Surplus at end of year	$ 20,939	$ 178,980

CULTURE REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided from:		
Net profit for the year	$ 20,939	$ 178,980
Depreciation	1,644	1,519
Loss on disposal of fixed assets	2,182	963
Funds from operations	24,765	181,462
Advances from the Provincial Treasurer	889,831	833,338
Proceeds from non-current portion of equipment sales program instalments receivable	10,082	16,509
	924,678	1,031,309
Funds were applied to:		
Repayment of advances from the Provincial Treasurer	748,439	911,308
Remittance to Province of Alberta	178,980	107,729
Purchase of fixed assets	4,374	5,575
	931,793	1,024,612
Increase (decrease) in working capital	(7,115)	6,697
Working capital at beginning of year	149,240	142,543
Working capital at end of year	$ 142,125	$ 149,240
Analysis of changes in components of working capital:		
Increase (decrease) in current assets:		
Cash	$ 50	$ 500
Accounts receivable	(3,474)	(259)
Equipment sales program - instalments receivable due within one year	(10,661)	(11,480)
Inventories	(10,050)	45,420
Prepaid expenses	2,461	(3,914)
	(21,674)	30,267
Decrease (increase) in current liabilities:		
Accounts payable	14,559	(23,570)
Increase (decrease) in working capital	$ (7,115)	$ 6,697

CULTURE REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 **Authority**

The Culture Revolving Fund operates under the authority of the Department of Culture Act, Chapter D-15, Revised Statutes of Alberta 1980.

Note 2 **Significant Accounting Policies**

Inventories:
Inventories are valued at the lower of cost, which is determined on a first-in first-out basis, and estimated net realizable value.

Depreciation:
Equipment is depreciated on a straight-line basis at the rate of 10% per annum.

Administrative Expenses:
Accommodation, office furniture and furnishings and certain other administrative services are provided by the General Revenue Fund of the Province of Alberta. Accordingly, the related costs are not reflected in these financial statements.

Note 3 **Approval of Financial Statements**

These financial statements were approved by management on June 9, 1983.

Schedule 1

CULTURE REVOLVING FUND
SCHEDULE OF GROSS PROFIT
BY SALES LOCATION
FOR THE YEAR ENDED MARCH 31, 1983

	1983			1982		
	Sales	Cost of Sales	Gross Profit	Sales	Cost of Sales	Gross Profit
Jubilee Auditoriums						
Northern:						
Beverages	$ 153,573	$ 44,436	$ 109,137	$ 218,743	$ 56,927	$ 161,816
Commissary	100,113	35,417	64,696	99,194	39,037	60,157
	253,686	79,853	173,833	317,937	95,964	221,973
Southern:						
Beverages	206,080	60,659	145,421	302,198	80,665	221,533
Commissary	106,155	41,100	65,055	115,719	39,178	76,541
	312,235	101,759	210,476	417,917	119,843	298,074
	565,921	181,612	384,309	735,854	215,807	520,047
Provincial Museum and Archives:						
Bookshop:						
Books	121,880	79,023	42,857	114,403	77,889	36,514
Publications	1,304	508	796	1,834	887	947
Prints and miscellaneous	17,345	9,573	7,772	12,790	7,159	5,631
Monographs	—	—	—	43	—	43
	140,529	89,104	51,425	129,070	85,935	43,135
Archives:						
Reproduction	14,800	—	14,800	16,192	—	16,192
	155,329	89,104	66,225	145,262	85,935	59,327
	$ 721,250	$ 270,716	$ 450,534	$ 881,116	$ 301,742	$ 579,374

SCHOOL BOOK BRANCH
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Operations and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Education

I have examined the balance sheet of the School Book Branch as at March 31, 1983 and the statements of operations and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the School Book Branch as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
August 30, 1983

C.A.
Auditor General

Statement A

SCHOOL BOOK BRANCH
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 91,366	$ 108,473
Accounts receivable (Note 3)	1,502,135	1,198,486
Inventory (Note 2)	5,473,625	8,252,732
Prepaid expenses	44,319	36,466
	7,111,445	9,596,157
Instalment accounts receivable (Note 3)	344,755	—
Fixed:		
Equipment, at cost	290,217	257,488
Less: Accumulated depreciation	124,307	81,737
	165,910	175,751
	$7,622,110	$9,771,908
LIABILITIES		
Current:		
Accounts payable	$ 370,231	$ 267,906
Provincial Treasurer's advance	7,249,718	8,921,657
Surplus, Statement B	2,161	582,345
	$7,622,110	$9,771,908

The accompanying notes are part
of these financial statements

Statement B

SCHOOL BOOK BRANCH
STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Sales (Note 4)	$19,848,772	$15,194,356
Deduct: Cost of goods sold:		
Inventory at beginning of year	8,252,732	3,965,083
Purchases	15,817,166	17,749,473
Freight and duty	136,203	133,563
	24,206,101	21,848,119
Less: Inventory at end of year	5,473,625	8,252,732
	18,732,476	13,595,387
Gross profit	1,116,296	1,598,969
Expenses:		
Salaries and wages	1,341,428	1,286,430
Employee benefits	105,578	95,369
Printing and supplies	87,694	80,728
Postage	53,103	58,236
Freight on sales	46,790	33,603
Depreciation	45,696	28,802
Vehicles	8,013	6,890
Travelling	2,792	3,345
Telephone and telegraph	1,478	1,189
Miscellaneous	3,908	5,499
	1,696,480	1,600,091
Net loss for the year	(580,184)	(1,122)
Surplus at beginning of year	582,345	858,019
	2,161	856,897
Remitted to Provincial Treasurer	—	(274,552)
Surplus at end of year	$ 2,161	$ 582,345

SCHOOL BOOK BRANCH
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided from:		
Advances from the Provincial Treasurer	$18,032,922	$19,932,120
Proceeds from disposal of fixed assets	403	2,069
	18,033,325	19,934,189
Funds were applied to:		
Net loss for the year	580,184	1,122
Depreciation	(45,696)	(28,802)
Funds for operations	534,488	(27,680)
Repayment of advances from the Provincial Treasurer	19,704,860	14,986,375
Increase in instalment accounts receivable	344,755	—
Purchase of fixed assets	36,259	79,208
Remitted to Provincial Treasurer	—	274,552
	20,620,362	15,312,455
Increase (decrease) in working capital	(2,587,037)	4,621,734
Working capital at beginning of year	9,328,251	4,706,517
Working capital at end of year	$ 6,741,214	$ 9,328,251

SCHOOL BOOK BRANCH
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The School Book Branch operates under the authority of the Department of Education Act, Chapter D-17, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

Inventory is valued at the lower of cost, determined on a first-in, first-out basis and estimated net realizable value.

Equipment is depreciated to 10% of cost on a straight-line basis at the following rates per annum:

Office equipment	10%
Computer equipment	20%

Note 3 Instalment Accounts Receivable

Instalment accounts receivable of $344,755 represents the amounts receivable from the sale of microcomputers and peripheral equipment under instalment payment contracts, which are due between one and two years from the balance sheet date. Instalments of $559,867 which are due within one year of the balance sheet date are included in accounts receivable.

Note 4 Sales

Sales include $2,501,422 (1982 $2,037,719) contributed by the Province of Alberta in respect of an additional discount allowed to school districts and divisions, counties and approved private schools under the text book rental plan in accordance with Order in Council 935/57 (as amended).

Note 5 Administration Expenses

Office and warehouse furniture and accommodation are provided to the School Book Branch at no cost by the Province of Alberta and accordingly are not reflected in these financial statements.

Note 6 Approval of Financial Statements

These financial statements were approved by Management on August 30, 1983.

WATER RESOURCES REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Operations and Deficit
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Environment

I have examined the balance sheet of the Water Resources Revolving Fund as at March 31, 1983 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
August 30, 1983

Statement A

WATER RESOURCES REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Accounts receivable	$ 366,355	$ 881,298
Materials, at cost	386,339	342,826
Prepaid expense	7,392	—
	760,086	1,224,124
Fixed:		
Equipment, at cost	4,743,551	4,052,803
Less: Accumulated depreciation	1,768,070	1,413,076
	2,975,481	2,639,727
	$ 3,735,567	$ 3,863,851
LIABILITIES		
Current:		
Accounts payable	$ 402,682	$ 795,121
Provincial Treasurer's advance	3,461,492	3,087,566
	3,864,174	3,882,687
Deficit, Statement B	(128,607)	(18,836)
	$ 3,735,567	$ 3,863,851

The accompanying notes are part
of these financial statements.

Statement B

WATER RESOURCES REVOLVING FUND
STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Material and gas sales	$ 297,144	$ 7,339,427
Less: Cost of goods sold	276,182	7,321,328
Gross profit on sales	20,962	18,099
Equipment rental	1,953,832	880,544
	1,974,794	898,643
Expenses:		
Operation of equipment	1,197,902	481,078
Equipment rental	484,690	20,933
Depreciation	438,297	385,333
Shops	26,959	24,753
Office supplies	15,978	12,551
Communications	4,825	4,057
Freight and postage	1,446	2,274
Other	1,130	1,761
	2,171,227	932,740
Operating deficit for the year	196,433	34,097
Gain on disposal of equipment	86,662	29,745
Deficit for the year	109,771	4,352
Deficit at beginning of year	18,836	14,484
Deficit at end of year	$ 128,607	$ 18,836

Statement C

WATER RESOURCES REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided from:		
Deficit for the year	$ (196,433)	$ (34,097)
Depreciation	438,297	385,333
Funds from operations	241,864	351,236
Increase in Provincial Treasurer's advance	373,926	512,373
Proceeds from disposal of fixed assets	88,492	36,385
Insurance proceeds	2,976	—
	707,258	899,994
Funds were applied to:		
Purchase of fixed assets	778,857	635,177
Increase (decrease) in working capital	(71,599)	264,817
Working capital at beginning of year	429,003	164,186
Working capital at end of year	$ 357,404	$ 429,003

WATER RESOURCES REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Water Resources Revolving Fund operates under the authority of the Water Resources Act, Chapter W-5, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(i) Depreciation is calculated on a straight-line basis over the estimated useful life of the assets at the following rates per annum:

General equipment	- 20%
Light mobile equipment	- 25%
Tractor units and heavy equipment	- 3 1/3 to 12 1/2%
Aluminum water pipe	- 6 2/3%
Small equipment	- 33 1/3%

(ii) Major overhauls, significantly extending the life of equipment, are depreciated on a straight-line basis over periods not exceeding five years.

(iii) Materials are valued at weighted average cost.

(iv) Certain administration and other costs are provided at no charge by the Province of Alberta and accordingly are not reflected in these financial statements. These costs include salaries and wages, certain overheads and the rental charges for the Edmonton, Lethbridge and Grande Prairie warehouses.

Note 3 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 4 Approval of Financial Statements

These financial statements were approved by management on August 30, 1983.

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Cost of Sales
Schedule of Service Revenue
Schedule of Operating Expenses
Schedule of Net Income by Division

AUDITOR'S REPORT

To the Minister of
Public Works, Supply and Services

I have examined the balance sheet of the Public Works, Supply and Services Revolving Fund as at March 31, 1983 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 30, 1983

Statement A

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Accounts receivable	$ 22,180,535	$ 26,406,248
Inventories (Note 3)	5,202,847	5,654,906
Prepaid expenses	46,530	40,050
	27,429,912	32,101,204
Deferred charges (Note 4)	103,794	—
Fixed: (Note 5)		
Fixed assets, at cost	76,413,929	77,120,201
Less: Accumulated depreciation	27,762,351	29,454,922
	48,651,578	47,665,279
Trust:		
Province of Alberta general trust account	37,209	253,756
	$ 76,222,493	$ 80,020,239
LIABILITIES		
Current:		
Accounts payable	$ 6,335,176	$ 8,213,899
Accumulated provision for aircraft overhaul (Note 6)	476,875	382,901
Provincial Treasurer's advance	57,887,405	68,648,669
Retained earnings, Statement B	11,485,828	2,521,014
Trust:		
Contract holdbacks payable	37,209	253,756
	$ 76,222,493	$ 80,020,239

The accompanying notes are part
of these financial statements.

Statement B

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Sales	$26,943,742	$42,767,895
Cost of sales, Schedule 1	22,532,336	38,498,560
Gross profit	4,411,406	4,269,335
Service revenue, Schedule 2	72,673,411	54,645,768
	77,084,817	58,915,103
Operating expenses, Schedule 3	68,120,003	58,690,825
Net income, Schedule 4	8,964,814	224,278
Retained earnings at beginning of year	2,521,014	2,296,736
Retained earnings at end of year	$11,485,828	$ 2,521,014

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided from		
Net income	$ 6,964,814	$ 224,278
Add (deduct) items not involving current funds		
Depreciation	15,813,379	11,375,707
Provision for aircraft overhaul	346,072	395,951
Loss (gain) on disposal of fixed assets, net	1,563,491	(487,602)
Funds from operations	24,687,756	11,508,334
Advances from the Provincial Treasurer	98,635,524	120,936,892
Proceeds from disposal of fixed assets	3,028,994	2,414,315
	126,352,274	134,859,541
Funds were applied to		
Repayment of advances from the Provincial Treasurer	109,386,788	101,201,372
Purchase of fixed assets	19,402,163	24,312,106
Aircraft overhaul expenditure	252,188	249,371
Deferred charges	103,794	
	129,144,933	125,762,849
Increase (decrease) in working capital	(2,792,659)	9,096,692
Working capital at beginning of year	23,887,395	14,790,703
Working capital at end of year	$ 21,094,736	$ 23,887,395
Working capital is represented by		
Current assets, Statement A	$ 27,429,912	$ 32,101,204
Less: Current liabilities, Statement A	6,335,176	8,213,809
	$ 21,094,736	$ 23,887,395

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Public Works, Supply and Services Revolving Fund operates under the authority of the Department of Public Works, Supply and Services Act, Chapter D-25.5, Statutes of Alberta 1983, which came into force on June 6, 1983. This Act gave effect to the organizational changes for the structure of the Executive Council announced by the Province of Alberta on November 19, 1982. The Fund previously operated under the name Government Services Revolving Fund.

Note 2 Significant Accounting Policies

(a) General

These financial statements reflect all operations of the Department of Public Works, Supply and Services which were financed by the Revolving Fund. The Fund finances part of the operations of the following:

Information Services Division
Operating and Maintenance Division
Supply Division

All internal transactions have been eliminated in the preparation of these financial statements.

(b) Administration Expenses

Accommodation, basic office furnishings, certain administrative salaries and other administrative expenses are provided by the General Revenue Fund of the Province of Alberta at no cost and, accordingly, are not reflected in these financial statements.

(c) Depreciation

Fixed assets are depreciated on a straight line basis over the estimated useful life of the assets. The estimated useful life for major asset categories is as follows:

Computer hardware	3 to 10 years
Computer software	3 or 5 years
Automobiles and trucks	4 to 7 years
Aircraft	12 years
Other equipment	5 to 10 years

Major assets within the above categories are periodically reviewed for changes in estimated useful life or salvage value.

(d) Inventories

Inventories are valued at the lower of cost or net realizable value.

(e) Leases

All leases can be cancelled by the Fund at the end of any fiscal year and are therefore accounted for as operating leases.

(f) Cost of Sales

Cost of sales is calculated as follows:

Operating and Maintenance Division	cost of direct material, labour and other purchased services
Supply Division	cost of direct material

(g) Provision for Aircraft Overhaul

This provision is based on the estimated amounts required for aircraft engine overhauls and is calculated on the basis of hours of use.

Aircraft overhaul expenditure is charged to the accumulated provision.

Note 3 Inventories

Inventories are summarized as follows:

	1983	1982
Materials and supplies for resale	$4,271,361	$4,906,398
Consumable supplies	931,486	748,508
	$5,202,847	$5,654,906

Note 4 Deferred Charges

Deferred charges represent costs incurred in setting up a Telecommunications Enterprise within the Information Services Division. This Enterprise will be responsible for the planning, servicing and coordination of all telecommunication requirements of the Province of Alberta. The deferred charges will be amortized when the Enterprise begins operations.

Note 5 Fixed Assets

Fixed assets are detailed as follows:

	1983			1982
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Computer hardware	$24,444,959	$12,162,807	$12,282,152	$14,794,418
Computer software	3,157,240	1,555,281	1,601,959	1,658,267
Automobiles and trucks	38,460,043	11,837,727	26,622,316	21,980,942
Aircraft	6,791,679	893,561	5,898,118	6,846,699
Printing and photocopying	1,831,374	744,821	1,086,553	1,043,951
Office and general equipment	1,634,976	513,377	1,121,599	1,283,076
Shop equipment	93,658	54,777	38,881	47,926
	$76,413,929	$27,762,351	$48,651,578	$47,665,279

Note 6 Accumulated Provision for Aircraft Overhaul

The accumulated provision consists of:

	1983	1982
Balance at beginning of year	$382,991	$236,411
Add: Current provision	346,072	395,951
	729,063	632,362
Deduct: Aircraft overhaul expenditure	252,188	249,371
Balance at end of year	$476,875	$382,991

Note 7 Commitments

The annual rent and maintenance payable for computer hardware by the Fund in each of the next five years under long term agreements in effect at March 31, 1983 is as follows:

1983-84	$16,037,630
1984-85	15,765,100
1985-86	15,814,747
1986-87	15,743,213
1987-88	9,220,613

Note 8 Change in Scope of Operations

Effective January 1, 1982, the Public Affairs Bureau ceased to operate as part of the Revolving Fund.

Note 9 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 10 Approval of Financial Statements

These financial statements were approved by management on September 30, 1983.

Schedule 1

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
COST OF SALES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Inventories at beginning of year	$ 4,906,398	$ 4,048,558
Purchases	21,897,299	39,356,400
	26,803,697	43,404,958
Inventories at end of year	4,271,361	4,906,398
	$22,532,336	$38,498,560

Schedule 2

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
SERVICE REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Data processing	$48,210,961	$29,972,439
Equipment rental	14,950,950	15,637,656
Systems consulting	9,546,249	6,922,639
Cartage	1,119,076	1,203,033
Microfilming	306,560	244,993
Computer and software sales	109,229	167,751
Gain (loss) on disposal of fixed assets, net	(1,563,491)	487,602
Miscellaneous	7,863	9,652
	$72,673,411	$54,649,768

Schedule 3

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Manpower	$26,492,502	$21,004,239
Rentals	14,203,944	8,672,768
Depreciation	13,813,379	11,375,707
Repairs and maintenance	4,956,884	7,154,941
Materials and supplies	3,649,089	3,148,173
Professional, technical and labour services	2,400,339	4,194,212
Licences and other fees	889,302	1,004,053
Freight and postage	612,143	658,358
Travel	606,532	648,994
Provision for aircraft overhaul	346,072	395,951
Computer and software purchases for resale	105,229	167,751
Telephone and communications	36,131	44,338
Miscellaneous	8,457	21,340
	$68,120,003	$58,490,825

PUBLIC WORKS, SUPPLY AND SERVICES REVOLVING FUND
NET INCOME BY DIVISION
FOR THE YEAR ENDED MARCH 31, 1983

	1983						1982
	Sales	Cost of Sales	Gross Profit (Loss)	Service Revenue	Operating Expenses	Net Income (Loss)	Net Income (Loss)
Information Services Division							
Computer Processing Enterprise	$	$	$	$48,502,560	$41,339,067	$ 7,163,493	$ (822,143)
Computer Systems Enterprise				10,164,475	9,299,524	864,951	343,314
Computer and software sales				105,229	105,229		
Intra-divisional eliminations				(1,669,045)	(1,669,045)		
				57,103,219	49,074,775	8,028,444	(478,829)
Operating and Maintenance Division							
Work Orders	5,399,957	5,547,774	(147,817)		166,667	(314,484)	154,592
Supply Division							
Office Services Enterprise	2,840,300	923,259	1,917,041	14,060	1,848,777	82,324	(410,246)
Warehousing and Distribution Enterprise	19,556,709	16,572,003	2,984,706	1,145,912	4,210,158	(79,540)	261,596
Air Transportation Enterprise				4,364,831	4,325,884	38,947	(101,795)
Equipment and Transportation Enterprise				10,796,437	9,575,196	1,221,241	812,696
Central Micrographics Enterprise				306,063	318,181	(12,118)	(10,515)
Intra-divisional eliminations	(375,236)	(7,209)	(368,027)	(37,861)	(405,888)		
	22,021,773	17,488,053	4,533,720	16,589,442	19,872,308	1,250,854	551,736
Public Affairs Bureau (Note 8)							
Communications Production Enterprise							(3,221)
Operating results prior to inter-divisional eliminations	27,421,730	23,035,827	4,385,903	73,692,661	69,113,750	8,964,814	224,278
Inter-divisional eliminations	(477,988)	(503,491)	25,503	(1,019,250)	(993,747)		
Operating results of Fund	$26,943,742	$22,532,336	$ 4,411,406	$72,673,411	$68,120,003	$ 8,964,814	$ 224,278

TRANSPORTATION REVOLVING FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Operations and Deficit
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Equipment Maintenance and Operating Expenses
Schedule of Sales and Shop Operations

AUDITOR'S REPORT

To the Minister of Transportation

I have examined the balance sheet of the Transportation Revolving Fund as at March 31, 1983 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 19, 1983

Statement A

TRANSPORTATION REVOLVING FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current		
Accounts receivable	$18,404,625	$13,133,253
Inventories (Note 3)	16,873,524	22,567,452
Land inventory	11,040,109	14,569,478
	46,318,258	50,270,183
Fixed		
Equipment, at cost	79,610,283	64,336,796
Less: Accumulated depreciation	39,322,018	33,230,928
	40,288,265	31,105,868
	$86,606,523	$81,376,051
LIABILITIES AND SURPLUS		
Current		
Accounts payable	$ 4,749,558	$ 6,063,323
Provincial Treasurer's advance	84,108,238	78,678,522
Deficit, Statement B	(2,251,273)	(3,365,794)
	$86,606,523	$81,376,051

The accompanying notes are part of these financial statements.

Statement B

TRANSPORTATION REVOLVING FUND
STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Equipment operation		
Rentals	$29,150,249	$21,836,169
Gain on disposal of equipment, net	268,986	274,254
	29,419,235	22,110,423
Less: Maintenance and operating expenses, Schedule 1	24,719,792	21,592,139
Depreciation	7,502,566	6,357,821
	32,222,358	27,949,960
Loss on equipment operation	2,803,123	5,839,537
Net profit on sales and shop operations, Schedule 2	3,917,644	1,551,347
Net profit (loss) for the year	1,114,521	(4,288,190)
Surplus (deficit) at beginning of year	(3,365,794)	922,396
Deficit at end of year	$ 2,251,273	$ 3,365,794

Statement C

TRANSPORTATION REVOLVING FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided from		
Operations		
Net profit (loss) for the year	$ 1,114,521	$ (4,288,190)
Items not involving current funds		
Depreciation	7,502,566	6,357,821
Gain on disposal of equipment, net	(268,986)	(274,254)
	8,348,101	1,795,377
Advances from the Provincial Treasurer	75,055,766	76,005,931
Proceeds from equipment disposals	555,291	583,297
	83,959,158	78,384,605
Funds were applied to		
Repayment of advances from the Provincial Treasurer	69,626,050	52,611,514
Additions to equipment	16,971,268	12,818,978
	86,597,318	65,430,492
Increase (decrease) in working capital	(2,638,160)	12,954,113
Working capital at beginning of year	44,206,860	31,252,747
Working capital at end of year	$41,568,700	$44,206,860

TRANSPORTATION REVOLVING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 **Authority**

The Transportation Revolving Fund operates under the authority of the Department of Transportation Act, Chapter D-30, Revised Statutes of Alberta 1980.

Note 2 **Significant Accounting Policies**

(a) Inventories

Inventories are valued at cost or computed average cost. Gravel inventories are purchased for and maintained by the Department of Transportation. Portions of inventories of lumber and petroleum products are held by third parties.

(b) Land Inventory

Land which is purchased for the Property Services Branch of the Department of Transportation and can be transferred at any time upon request, is valued at cost less recoveries from sales and rentals.

(c) Depreciation

Equipment is depreciated on a straight line usage basis with the exception of 3/4 ton trucks which are depreciated on the basis of kilometers used. The approximate useful life of major equipment categories is as follows:

Light trucks	4 years
Heavy trucks	6 or 7 years
Graders, tractors, loaders, trailers, asphalt plants and cranes	8 or 10 years

(d) Administration Expenses

Repair shops, warehouse facilities, head office accommodations, basic office equipment and furnishings and certain salaries and wages are provided by the Province of Alberta at no cost to the Fund, and accordingly are not reflected in these financial statements.

Note 3 Inventories

Inventories are summarized as follows:

	1983	1982
Parts and supplies	$13,032,645	$15,005,633
Gravel	1,336,330	5,129,977
Lumber	1,771,697	1,818,612
Petroleum products	333,792	306,908
Work in progress	399,060	306,322
	$16,873,524	$22,567,452

Note 4 Approval of Financial Statements

These financial statements were approved by management on September 19, 1983.

Schedule 1

TRANSPORTATION REVOLVING FUND
SCHEDULE OF EQUIPMENT MAINTENANCE AND OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Labour	$ 8,010,509	$ 6,175,600
Parts	7,121,535	6,134,344
Diesel fuel	3,311,261	3,311,369
Gasoline	3,104,829	2,704,721
Blades	1,390,014	1,647,622
Tires	1,243,259	1,119,742
Lubrication	646,780	562,131
Miscellaneous	871,629	668,302
	25,699,816	22,323,831
Less: Internal equipment rentals	980,024	731,692
	$24,719,792	$21,592,139

Schedule 2

TRANSPORTATION REVOLVING FUND
SCHEDULE OF SALES AND SHOP OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue		
Material and land sales	$43,547,788	$29,571,875
Shop labour services	1,947,070	1,597,454
Surcharge on land sales	501,719	251,084
	45,996,577	31,420,413
Expenses		
Cost of material and land sales	40,434,921	28,027,751
Shop labour	907,581	1,232,060
Administration	736,431	609,255
	42,078,933	29,869,066
Net profit	$ 3,917,644	$ 1,551,347

LAND PURCHASE FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Land Purchase Fund as at March 31, 1983 and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Note 3 to the financial statements provides details of a borrowing by the Fund and a pledging of a fund asset and states that the transaction is intra vires the Government Land Purchases Act based on an opinion obtained from the Department of the Attorney General. In my opinion the transaction referred to is ultra vires the Act and should be so disclosed.

In my opinion, except that the transaction described in the preceding paragraph is not disclosed as being ultra vires, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The foregoing reservation of opinion is based on advice I have obtained from legal counsel outside of the Government who has stated that the transaction referred to is ultra vires the Government Land Purchases Act.

C.A.
Auditor General

Edmonton, Alberta
October 5, 1983

Statement A

LAND PURCHASE FUND
BALANCE SHEET
MARCH 31, 1983

	1983	1982
ASSETS		
Deposit in the Consolidated Cash Investment Trust Fund	$ 4,785,863	$ 10,020,982
Deposits in trust with agents	13,008,008	19,224,671
Accrued interest and accounts receivable	300,887	529,322
Land and buildings (Note 3)	184,750,763	120,944,850
	$ 202,845,521	$ 150,719,825
LIABILITIES AND SURPLUS		
Liabilities:		
Accounts payable	$ 1,906,650	$ 4,231,849
Mortgage payable (Note 3)	280,000	280,000
Due to the General Revenue Fund:		
Current account	2,093,369	10,668,990
Advances	197,000,000	135,000,000
	201,280,019	150,180,839
Surplus, Statement B	1,565,502	538,986
	$ 202,845,521	$ 150,719,825

The accompanying notes are part
of these financial statements.

Statement B

LAND PURCHASE FUND
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Rental income	$ 643,114	$ 455,539
Interest on transferred land	832,449	4,428
Gain on transferred land	19,790	—
	1,495,353	459,967
Expenditure:		
Rental expense	468,837	433,545
Net income	1,026,516	26,422
Surplus at beginning of year	538,986	512,564
Surplus at end of year	$ 1,565,502	$ 538,986

LAND PURCHASE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided by:		
Net income	$ 1,026,516	$ 26,422
Advances from the General Revenue Fund	62,000,000	58,107,000
Sales and transfers of land	2,926,530	1,291,842
Mortgage payable	—	280,000
	65,953,046	59,705,264
Funds were applied to:		
Purchases of land	66,732,443	62,077,725
Transfer of mortgage payable	—	372,064
	66,732,443	62,449,789
Net funds required	779,397	2,744,525
Add (deduct):		
Decrease (increase) in payables	10,900,820	(11,600,674)
Increase (decrease) in receivables	(228,435)	141,517
	10,672,385	(11,459,157)
Decrease (increase) in deposit in the Consolidated Cash Investment Trust Fund and deposits in trust with agents	$ 11,451,782	$ (8,714,632)

LAND PURCHASE FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Land Purchase Fund operates under the authority of the Government Land Purchases Act, Chapter G-8, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(a) Land and buildings are held pending future use by the Province and are carried at the original cost to the Fund less any proceeds of sundry dispositions. The Act provides authority for reimbursement of the Fund by a transfer from a supply vote of an amount equal to the original costs including interest thereon.

(b) In accordance with provisions of the Act, the Fund is credited only with revenues received from land and gains on transfers and sales of land. Revenues earned on deposits during the year amounting to $3,323,299 (1982 $4,271,451) were credited to the General Revenue Fund, in accordance with the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980.

(c) Accommodation, basic office furniture and furnishings, administrative salaries and other administrative expenses are provided by the General Revenue Fund at no cost and, accordingly, are not reflected in these financial statements.

Note 3 Mortgage Payable

Land costing $481,785 is pledged as security for a mortgage bearing interest at 12½% per annum and maturing on June 1, 1986 with interest payable on June 1 of each year commencing on June 1, 1982 until 1986 and the principal of $280,000 payable on June 1, 1986. This transaction was disclosed in the March 31, 1982 financial statements as exceeding the powers provided in the Government Land Purchases Act. The transaction is intra vires the Act based on an opinion subsequently obtained from the Department of the Attorney General.

Note 4 Contingencies

A claim pending at March 31, 1983 in respect of a land acquisition, excluding interest and costs if any, amounts to approximately $7,000,000 (1982 $ nil). There is no loss expected from this claim.

Note 5 Approval of Financial Statements

These financial statements were approved by management on October 5, 1983.

GAS ALBERTA OPERATING FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Operations and Surplus (Deficit)
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of
Utilities and Telecommunications

I have examined the balance sheet of the Gas Alberta Operating Fund as at March 31, 1983 and the statement of operations and surplus (deficit) for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
August 18, 1983

Statement A

GAS ALBERTA OPERATING FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current		
Deposits in trust (Note 3)	$ 4,685,690	$ 3,988,501
Accounts receivable	8,666,507	10,018,100
Natural gas rebates receivable (Note 4)	1,655,454	2,783,506
	$15,007,651	$16,790,107
LIABILITIES AND SURPLUS (DEFICIT)		
Current		
Accounts payable	$ 5,173,199	$ 5,976,786
Collections due to rural gas co-operative associations	253,048	559,891
	5,426,247	6,536,677
Provincial Treasurer's advance	9,850,000	9,850,000
Surplus (deficit), Statement B	(268,596)	403,430
	$15,007,651	$16,790,107

The accompanying notes are part of these financial statements

Statement B

GAS ALBERTA OPERATING FUND
STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Sale of natural gas	$21,868,226	$18,905,517
Billing	126,923	106,832
Interest	49,565	79,112
	22,044,714	19,091,461
EXPENDITURE		
Purchase of natural gas	25,161,055	22,212,686
Less: Natural gas rebates (Note 4)	4,394,035	4,331,755
	20,767,020	17,880,931
Pipeline operators' charges	1,893,766	1,669,557
Well operators' charges	55,954	70,469
Provision for doubtful accounts	—	13,628
	22,716,740	19,634,585
Deficit for the year	(672,026)	(543,124)
Surplus (deficit) at beginning of year	403,430	(598,449)
	(268,596)	(1,141,573)
Contribution by the Province of Alberta, Department of Utilities and Telecommunications	—	1,545,003
Surplus (deficit) at end of year	$ (268,596)	$ 403,430

GAS ALBERTA OPERATING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 **Authority**

The Gas Alberta Operating Fund operates under the authority of the Rural Gas Act, Chapter R-19, Revised Statutes of Alberta 1980.

Note 2 **Summary of Significant Accounting Policies and Reporting Practices**

(a) Administration expenses

Accommodation, basic office furniture, administration salaries and other administration expenses are provided by the Province of Alberta at no cost and accordingly are not reflected in these financial statements.

(b) Allowance for doubtful accounts

The Fund provides for specific losses on accounts receivable, as well as providing a general allowance for possible losses.

(c) Changes in financial position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 **Deposits in Trust**

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta, as follows:

	1983	1982
Operating funds	$ 4,432,642	$ 3,428,610
Collections on behalf of rural gas co-operative associations	253,048	559,891
	$ 4,685,690	$ 3,988,501

Note 4 **Natural Gas Rebates**

Natural gas rebates are receivable under the terms of the Natural Gas Rebates Act, Chapter N-5, Revised Statutes of Alberta 1980 and the Natural Gas Pricing Agreement Act, Chapter N-4, Revised Statutes of Alberta 1980. The gross cost of natural gas purchases is reduced by the following rebates:

	1983	1982
Province of Alberta	$ 3,594,332	$ 3,519,299
Alberta Petroleum Marketing Commission	799,703	812,456
	$ 4,394,035	$ 4,331,755

Note 5 **Approval of Financial Statements**

These financial statements were approved by Management on August 18, 1983.

SECTION 4

1982-83
PUBLIC ACCOUNTS

REGULATED FUNDS - FINANCIAL STATEMENTS

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REGULATED FUNDS – FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1983

Introduction:

Section 1(1)(s) of the Financial Administration Act defines a regulated fund as "a fund containing public money except public money

(i) forming part of the General Revenue Fund,
(ii) received by a revenue officer for deposit in the General Revenue Fund that has not been deposited in the General Revenue Fund,
(iii) owned or held by a Provincial agency, or
(iv) invested under the authority of a Heritage Fund vote in an investment that, when made, forms part of the Capital Projects Division of the Alberta Heritage Savings Trust Fund, but does not include a revolving fund or the Treasury Branches Deposits Fund".

Regulated funds are comprised of public money that is not part of the General Revenue Fund because of its special disposition by the Legislature, or public money that has been paid out of the General Revenue Fund into a designated fund by authority of an Act of the Legislature or a supply vote.

That part of a regulated fund that is made up of payments under a supply vote, that is not charged with a liability at the fiscal year end, lapses and is returned to the General Revenue Fund.

Trust funds are included in the definition of regulated funds but, because they represent funds over which the Legislature has no power of appropriation, they are not included in the consolidated financial statements of the Province; they are shown separately in Section 8 – Trust Funds.

Regulated funds exclusive of trust funds are included in the consolidated financial statements of the Province, after adjustment of the accounts to the same basis of accounting as used for the General Revenue Fund.

LOAN FUNDS
SUMMARY FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Summary Statement of Assets and Liabilities
Summary Statement of Transactions
Notes to the Summary Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the summary statement of assets and liabilities of the Loan Funds as March 31, 1983 and the summary statement of transactions for the year then ended. M examination was made in accordance with generally accepted auditing standards, an accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these summary financial statements present fairly the financial position of the Loan Funds as at March 31, 1983 and their transactions for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
November 21, 1983

Statement A

LOAN FUNDS
SUMMARY STATEMENT OF ASSETS AND LIABILITIES
MARCH 31, 1983

	Homestead Lease Loan Fund	Municipal Loans Revolving Fund	Rural Electrification Revolving Fund	Students Loan Fund	Total	
					1983	1982
ASSETS						
Cash	$	$	$ 967,753	$	$ 967,753	$ 999,005
Deposits in the Consolidated Cash Investment Trust Fund	644,936			6,177	651,113	614,329
Accounts receivable				2,991	2,991	4,582
Loans receivable (Note 3)	12,095	370,621	43,162,835	368,166	43,913,717	41,128,513
Accrued interest (Note 3)	4,238	10,323	344,593	122,804	481,958	513,946
	$ 661,269	$ 380,944	$44,475,181	$ 500,138	$46,017,532	$43,260,375
LIABILITIES						
Accounts payable	$	$	$ 95,023	$	$ 95,023	$
Due to the General Revenue Fund						
Current account	4,238	10,323	420,579	158,557	593,697	692,059
Advances	657,031	370,621	43,959,579	341,581	45,328,812	42,568,316
	$ 661,269	$ 380,944	$44,475,181	$ 500,138	$46,017,532	$43,260,375

The accompanying notes are part
of these summary financial statements

Statement B

LOAN FUNDS
SUMMARY STATEMENT OF TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 1983

	Homestead Lease Loan Fund	Municipal Loans Revolving Fund	Rural Electrification Revolving Fund	Students Loan Fund	Total	
					1983	1982
Receipts						
Loan principal repayments	$ 4,716	$ 200,223	$ 4,211,605	$ 43,037	$ 4,459,581	$ 4,437,833
Advances from the General Revenue Fund			3,000,000		3,000,000	5,000,000
Loan interest		19,979	919,908	12,753	952,640	960,418
Interest on deposits (Note 4)				3,534	3,534	11,662
Funds collected for distribution to members			123,548		123,548	5,693
	4,716	220,202	8,255,061	59,324	8,539,303	10,415,606
Disbursements						
Loans			7,282,921		7,282,921	8,775,332
Interest transferred to the General Revenue Fund		19,979	927,256	74,867	1,022,102	965,906
Repayment of advances to the General Revenue Fund		200,223			200,223	1,124,177
Funds distributed to members			28,525		28,525	67,560
		220,202	8,238,702	74,867	8,533,771	10,932,975
Net receipts (disbursements)	4,716		16,359	(15,543)	5,532	(517,369)
Cash and deposits at beginning of year	640,220		951,394	21,720	1,613,334	2,130,703
Cash and deposits at end of year	$ 644,936	$	$ 967,753	$ 6,177	$ 1,618,866	$ 1,613,334

LOAN FUNDS
NOTES TO THE SUMMARY FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authorities

The authority for operating each of the Loan Funds is as follows:

(a) Homestead Lease Loan Fund — the Homestead Lease Loan Act, Chapter H-9, Revised Statutes of Alberta 1980.

(b) Municipal Loans Revolving Fund — The Municipal Capital Expenditure Loans Act, Chapter 213, Revised Statutes of Alberta 1955.

(c) Rural Electrification Revolving Fund — the Rural Electrification Revolving Fund Act, Chapter R-18, Revised Statutes of Alberta 1980.

(d) Students Loan Fund — the Students Finance Act, Chapter S-24, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(a) Income and expenditure of the Funds are accounted for as follows:

(i) all interest earned on the deposits of and on the loans made by the Funds is transferred to the General Revenue Fund.

(ii) the Funds are not charged with the administration expenses incurred in their operation as these expenses are reflected in the programme costs of the Departments that administer the Funds.

(iii) bad debts are charged to the General Revenue Fund and are reflected in the summary statement of assets and liabilities by reducing the advances from the General Revenue Fund.

(b) When the authority for operating the Loan Funds does not designate the interest earned by the Funds to them, in accordance with the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, the interest earned by these Funds is credited directly to the General Revenue Fund and is not reflected in these financial statements.

Note 3 Allowance for Doubtful Amounts

As bad debts are charged to the General Revenue Fund the following amounts, although considered uncollectable, are included in the reported figures on the summary statement of assets and liabilities.

	1983		1982	
	Rural Electrification Revolving Fund	Students Loan Fund	Rural Electrification Revolving Fund	Students Loan Fund
Loans receivable	$ 31,546	$ 368,166	$ 26,846	$ 332,857
Accrued interest		122,804		98,657
	$ 31,546	$ 490,970	$ 26,846	$ 431,514

Note 4 Interest Earned on Deposits

Interest earned on deposits of the following Funds has been credited directly to the General Revenue Fund and is not reflected in these summary financial statements.

	1983	1982
Homestead Lease Loan Fund	$ 86,322	$ 93,622
Municipal Loans Revolving Fund	6,128	29,420
	$ 92,450	$ 123,042

Cash and deposits of the Rural Electrification Revolving Fund have been pooled with cash and deposits of the General Revenue Fund. The amount of interest earned on deposits of this Loan Fund cannot be determined.

Note 5 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 6 Approval of Summary Financial Statements

These summary financial statements were approved by management on November 21, 1983.

THE HORNED CATTLE PURCHASES ACT TRUST ACCOUNT
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Agriculture

I have examined the balance sheet of The Horned Cattle Purchases Act Trust Account as at March 31, 1983 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Account as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta	C.A.
June 22, 1983	Auditor General

Statement A

THE HORNED CATTLE PURCHASES ACT TRUST ACCOUNT
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Deposits in trust (Note 2)	$ 1,609,328	$ 1,665,160
LIABILITIES AND UNEXPENDED FUNDS		
Unexpended funds, Statement B	$ 1,609,328	$ 1,665,160

The accompanying notes are part
of these financial statements

Statement B

THE HORNED CATTLE PURCHASES ACT TRUST ACCOUNT
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Interest and sundry	$ 226,809	$ 276,260
Sale of cattle	21,845	—
	248,654	276,260
EXPENDITURE		
Grants:		
Stockmen's Memorial Foundation	100,000	100,000
Veterinary Infectious Disease Organization	100,000	100,000
University of Alberta - Department of Animal Science	27,700	80,698
Cattle improvement	1,773	42,110
Brucellosis testing program	13	48,228
Alberta Milk Producers Association	—	15,000
	229,486	386,036
Cattle market information service, Alberta Cattle Commission	75,000	75,000
	304,486	461,036
Excess of expenditure over revenue	55,832	184,776
Unexpended funds at beginning of year	1,665,160	1,849,936
Unexpended funds at end of year	$ 1,609,328	$ 1,665,160

THE HORNED CATTLE PURCHASES ACT TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Horned Cattle Purchases Act Trust Account operates under the authority of the Horned Cattle Purchases Act, Chapter H-10, Revised Statutes of Alberta 1980.

Note 2 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 3 Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 4 Approval of Financial Statements

These financial statements were approved by management on June 22, 1983.

SCHOOL FOUNDATION PROGRAM FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Balance
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Education

I have examined the balance sheet of the School Foundation Program Fund as at March 31, 1983 and the statement of revenue, expenditure and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 22, 1983

Statement A

SCHOOL FOUNDATION PROGRAM FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 980,781	$ 1,696,660
Assessments and accounts receivable	987	3,692
	$ 981,768	$ 1,700,352
LIABILITIES		
Current.		
Grants payable	$ 967,774	$ 817,087
Remittances payable to the Province of Alberta	13,994	883,265
	$ 981,768	$ 1,700,352

The accompanying notes are part
of these financial statements.

Statement B

SCHOOL FOUNDATION PROGRAM FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Contributions from the Province of Alberta, Department of Education	$ 757,500,000	$ 645,500,000
Contributions from municipalities on equalized assessment	146,448,032	123,873,773
	903,948,032	769,373,773
EXPENDITURE		
Grants to school authorities, net:		
In respect of 1983 (Note 2)	209,569,080	—
In respect of 1982	691,831,571	178,786,083
In respect of prior years	2,533,387	589,704,425
	903,934,038	768,490,508
Excess of revenue over expenditure	13,994	883,265
Remittances to the Province of Alberta	13,994	883,265
Fund balance at end of year	$ —	$ —

SCHOOL FOUNDATION PROGRAM FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The School Foundation Program Fund operates under the authority of the School Act, Chapter S-3, Revised Statutes of Alberta 1980.

Note 2 Grants to School Authorities in Respect of 1983

Grants made to school authorities in respect of the current calendar year are provisional estimates based on claims submitted during the preceding year.

Note 3 Administration Expenses

Salaries, accommodation and other overhead costs incurred in the administration of this Fund have been paid by the Province of Alberta and are not reflected in these financial statements.

Note 4 Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 5 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 6 Approval of Financial Statements

These financial statements were approved by management on September 22, 1983.

ALBERTA PETROLEUM INCENTIVES PROGRAM FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Energy and
Natural Resources

I have examined the balance sheet of the Alberta Petroleum Incentives Program Fund as at March 31, 1983 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of recording incentive grant expenditures and after giving retroactive effect to the change in the method of recording non-renewable resource revenue as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding period.

Edmonton, Alberta
October 17, 1983

C.A.
Auditor General

Statement A

ALBERTA PETROLEUM INCENTIVES PROGRAM FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Deposit in the Consolidated Cash Investment Trust Fund	$ 2,029,584	$ —
Incentive grant overpayments receivable	784,724	—
Accrued interest receivable	400,453	—
Due from the General Revenue Fund	366,060,836	—
	$ 369,275,597	$ —
LIABILITIES		
Current:		
Incentive grants payable	$ 369,274,597	$ —
Deferred revenue	1,000	—
	$ 369,275,597	$ —

The accompanying notes are part of these financial statements.

Statement B

ALBERTA PETROLEUM INCENTIVES PROGRAM FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Transfer of non-renewable resource revenue from the General Revenue Fund	$ 682,615,235	$ 1,705,544
Interest income	1,572,418	—
Fees for advance rulings	1,800	—
	684,189,453	1,705,544
EXPENDITURE		
Incentive grants:		
Exploration	523,209,487	—
Development	82,290,903	—
Geophysical	60,628,508	—
Unit agreement	5,838,328	—
Asset cost	5,667,828	—
	677,635,054	—
Administration and other expenses (Note 4)	6,554,399	1,705,544
	684,189,453	1,705,544
	$ —	$ —

ALBERTA PETROLEUM INCENTIVES PROGRAM FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Petroleum Incentives Program Fund operates under the authority of the Petroleum Incentives Program Act, Chapter P-4.1, Statutes of Alberta 1981, which received Royal Assent and came into force on November 20, 1981.

Note 2 Significant Accounting Policies and Reporting Practices

Incentive grants

Incentive grant applications received prior to June 30 in respect of expenditures made by industry to the fiscal year end of the Fund are recorded as expenditures of that fiscal year.

Applications approved by March 31 are recorded at the amount of the grant paid. Those applications received but not approved by March 31 and applications received between April 1 and June 30 are recorded at 93.5% of the application amount to allow for adjustments which are normally required.

Note 3 Changes in Accounting Policy

During the year, the Fund adopted the accounting policy of recording as current expenditure the incentive grant, net of estimated normal adjustment (see Note 2), in respect of expenditures made by industry to the fiscal year end of the Fund, for all applications received by June 30. Previously, incentive grants were recognized only if approved by March 31. This change was not adopted retroactively because the amount as at March 31, 1982 is not determinable.

The Fund retroactively adopted the accounting policy of adjusting the transfer of non-renewable resource revenue by the excess of expenditure over revenue for the year. Previously the transfer of non-renewable resource revenue was recognized when requested pursuant to section 3(1) of the Act. The effect of this change is to eliminate the previously reported deficit of $1,705,544.

Had these changes in accounting policy not been adopted, the amounts reported would be as follows:

Transfer of non-renewable resource revenue	$ 311,705,544
Incentive grants	$ 326,215,989
Due from the General Revenue Fund	$ (6,554,399)
Incentive grants payable	$ 17,855,532
Fund deficit	$ 21,196,170

Note 4 Administration and Other Expenses

Administration and other expenses are charged to the Fund pursuant to section 3(8) of the Act. Costs incurred during the year ended March 31, 1983 by the General Revenue Fund in connection with the administration of the Fund are summarized below by nature of expenditure:

	1983	1982
Salaries, wages and payments to contract employees	$ 3,439,462	$ 192,748
Professional, technical and labour services	1,267,890	1,202,617
Equipment purchases	602,820	132,300
Materials and supplies	359,186	80,738
Employee benefits	305,277	14,515
Travel expenses	243,519	35,888
Rentals	157,351	11,943
Data processing services	81,528	259
Allowances and supplementary benefits	36,757	1,185
Advertising	19,612	20,437
Freight and postage	17,186	5,601
Telephone and communications	12,727	3,812
Repairs and maintenance	7,931	3,182
Hospitality	2,960	319
Insurance	98	—
Other purchased services	95	—
	$ 6,554,399	$ 1,705,544

Note 5 Changes in Financial Position

A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.

Note 6 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 7 Approval of Financial Statements

These financial statements were approved by management on October 17, 1983.

FOREST DEVELOPMENT RESEARCH TRUST FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Council of the Forest Development
Research Trust Fund

I have examined the balance sheet of the Forest Development Research Trust Fund as at March 31, 1983 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 1, 1983

Statement A

FOREST DEVELOPMENT RESEARCH TRUST FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Deposits in trust (Note 3)	$ 284,519	$ 297,950
LIABILITIES		
Current:		
Research grants payable	$ 72,147	$ 53,994
Accounts payable	—	460
Due to the Province of Alberta (Note 4)	—	18,976
Unexpended funds, Statement B	212,372	224,520
	$ 284,519	$ 297,950

The accompanying notes are part of these financial statements.

Statement B

FOREST DEVELOPMENT RESEARCH TRUST FUND
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Contributions by the Province of Alberta (Note 4)	$ 100,000	$ 150,000
Interest	41,137	49,764
Donations	115	115
	141,252	199,879
EXPENDITURE		
Research grants	152,825	130,564
Council members' fees and expenses	575	460
	153,400	131,024
Excess of revenue over expenditure	(12,148)	68,855
Less: Due to the Province of Alberta (Note 4)	—	18,976
	(12,148)	49,879
Unexpended funds at beginning of year	224,520	174,641
Unexpended funds at end of year	$ 212,372	$ 224,520

FOREST DEVELOPMENT RESEARCH TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Forest Development Research Trust Fund operates under the authority of the Forest Development Research Trust Fund Act, Chapter F-13, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

Administration Expenses

Salaries, accommodation, and other overhead costs incurred in the administration of the Fund have been paid by the Province of Alberta and are not reflected in these financial statements.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Due to the Province of Alberta

The Department of Energy and Natural Resources provides contributions annually for research and council members' expenditure incurred by the Fund. Where expenditure is less than the contributions in any given year, the balance is repayable to the General Revenue Fund of the Province.

	1983	1982
Contributions by the Province of Alberta	$ 100,000	$ 150,000
Expenditure	153,400	131,024
Due to the Province of Alberta	$ —	$ 18,976

Note 5 Commitments

As at March 31, 1983, the Fund had research grant commitments totalling $181,830 (1982 $137,548).

Note 6 Approval of Financial Statements

These financial statements were approved by management on September 1, 1983.

HEALTH CARE INSURANCE FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Hospitals and
Medical Care

I have examined the balance sheet of the Health Care Insurance Fund as at March 31, 1983 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

As described in Note 3 to the financial statements, effective January 1, 1982 the Fund commenced to pay for basic health services provided to injured workers coming under the Workers' Compensation Act. Accordingly, expenditures totalling $2,304,324 were included in the statement of revenue and expenditure for the year ended March 31, 1982. The Health Care Statutes Amendment Act, 1983, assented to June 6, 1983, amended the Alberta Health Care Insurance Act and transferred back to the Workers' Compensation Board the responsibility for payment of these health services effective January 1, 1982. An arrangement between the Minister of Hospitals and Medical Care and the Board in accordance with section 82.1 of the Workers' Compensation Act has not as yet been finalized to retroactively authorize payments totalling $26,599,733 paid from the Fund during the period January 1, 1982 to March 31, 1983. These payments, recoverable from the Workers' Compensation Board, have not been included in the statement of revenue and expenditure, but have been included in accounts receivable on the balance sheet.

In my opinion, except for any adjustment that may be required upon finalization of an arrangement between the Minister of Hospitals and Medical Care and the Workers' Compensation Board in accordance with section 82.1 of the Workers' Compensation Act described in the preceding paragraph, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
October 17, 1983

Statement A

HEALTH CARE INSURANCE FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 35,607,073	$ 81,778,106
Accounts receivable (Note 5)	45,348,461	20,424,369
Contributions receivable from the Province of Alberta	7,888,531	—
	$ 88,844,065	$ 102,202,475
LIABILITIES		
Current:		
Bank indebtedness	$ 4,278,216	$ 1,625,787
Accounts payable	3,790,834	6,290,095
Unexpended funds due to the Province of Alberta	—	25,084,316
Premiums received in advance	2,086,655	2,117,021
Estimated liability for unprocessed and unpresented claims	69,674,393	61,463,779
Estimated liability to the Alberta Blue Cross Plan	9,013,967	5,621,477
	$ 88,844,065	$ 102,202,475

The accompanying notes are part
of these financial statements.

Statement B

HEALTH CARE INSURANCE FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Premiums earned, net	$ 147,745,032	$ 140,581,872
Government of Canada contributions (Note 2)	77,372,000	81,542,000
Interest	7,011,984	10,978,560
	232,129,016	233,102,432
Expenditure:		
Basic health services:		
Medical	441,336,493	348,271,263
Chiropractic	18,722,839	16,052,159
Optometric	7,640,182	6,337,626
Podiatric	2,349,337	1,803,901
Oral surgery	6,635,271	4,596,243
Physiotherapy	6,707,954	3,268,514
	483,392,076	380,329,706
Optional	52,728,338	42,111,441
Extended health benefits	22,020,485	17,542,599
Out of province hospital costs	15,648,972	11,469,176
	573,789,871	451,452,922
Excess of expenditure over revenue for the year	341,660,855	218,350,490
Recovery from the Workers' Compensation Board applicable to previous year (Note 3)	2,304,324	—
	339,356,531	218,350,490
Deduct:		
Contributions by the Province of Alberta	339,356,531	218,350,490
	$ —	$ —

HEALTH CARE INSURANCE FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Health Care Insurance Fund operates under the authority of the Alberta Health Care Insurance Act, Chapter A-24, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

Government of Canada Contributions

Government of Canada contributions are received pursuant to provisions of the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 (Canada) and are subject to adjustment. Due to the unavailability of information regarding adjustments to previous years' contributions, or to the current year's contributions, this source of revenue is reported on the basis of information received from the Government of Canada in the year. Adjustments will be reported in the year notification thereof is received.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Recovery from the Workers' Compensation Board Applicable to Previous Year

The Workers' Compensation Amendment Act, 1981 and its consequential amendment to the Alberta Health Care Insurance Act, effective January 1, 1982, transferred from the Workers' Compensation Board to the Health Care Insurance Fund the responsibility for paying benefits for basic health services provided to injured workers coming under the Workers' Compensation Act. The following expenditures for basic health services provided to injured workers were therefore included in the statement of revenue and expenditure for the year ended March 31, 1982 and are also included in the comparative figures in these financial statements:

Medical	$1,700,950
Chiropractic	308,456
Optometric	3,304
Podiatric	247
Physiotherapy	291,367
	$2,304,324

The Health Care Statutes Amendment Act, 1983 (amending Act) was assented to on June 6, 1983 and amended the Alberta Health Care Insurance Act to provide for the transfer back to the Workers' Compensation Board of the responsibility for the cost of health services provided to injured workers coming under the Workers' Compensation Act.

Section 4 of the amending Act states that the amendment is deemed to have come into force on January 1, 1982.

The amending Act also amended the Workers' Compensation Act to authorize the Board to make an arrangement with the Minister of Hospitals and Medical Care for the payment by the Minister of these costs on behalf of the Board. Although this arrangement has not as yet been finalized, the Fund has continued to pay these costs together with hospitalization charges for injured workers.

Accordingly, the above amount of $2,304,324, together with additional amounts totalling $24,295,409 paid during the year ended March 31, 1983, are included in accounts receivable in these financial statements. Subsequent to March 31, 1983 the Board has reimbursed the Fund for these amounts. (See also Note 5)

Note 4 Recoverable Payments

The Health Care Statutes Amendment Act, 1983 also provided for regulations to be made "respecting and authorizing the types of recoverable payments that may be made out of the Fund". Alberta Regulation 216/81 was amended subsequent to March 31, 1983 to authorize the Minister to make:

a) payments to a hospital in Alberta in respect of insured services provided by the hospital to residents of another province, where the making of such payments is the subject of an agreement between the provinces, and the agreement provides that those payments are recoverable;

b) payments to psychiatrists employed at a mental health facility for services they provide, where the payments are the subject of an arrangement between the Minister of Hospitals and Medical Care and the Minister of Social Services and Community Health, and the arrangement provides that those payments are recoverable from the Department of Social Services and Community Health.

The following recoverable payments have been made which are not included in the statement of revenue and expenditure:

	1983	1982
Hospital costs, reciprocal agreements	$20,560,861	$ 5,246,760
Social Services and Community Health sessional payments	4,068,158	3,013,818
	$24,629,019	$ 8,260,578

Amounts not recovered as at March 31, 1983 have been included in accounts receivable. (See also Note 5)

Note 5 Accounts Receivable

Accounts receivable consist of the following:

	1983	1982
Workers' Compensation Board payments	$26,599,733	$ —
Premiums, less allowance for uncollectible accounts and adjustments	12,232,148	15,476,016
Hospital costs, reciprocal agreements	2,070,432	3,455,541
Social Services and Community Health sessional payments	1,215,598	1,452,062
Other	3,230,550	40,750
	$45,348,461	$20,424,369

Note 6 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 7 Approval of Financial Statements

These financial statements were approved by management on October 17, 1983.

ALBERTA PLANNING FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Balance
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the Alberta
Planning Board

I have examined the balance sheet of the Alberta Planning Fund as at March 31, 1983 and the statement of revenue, expenditure and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 13, 1983

Statement A

ALBERTA PLANNING FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Deposits in trust (Note 2)	$ 1,410,263	$ 3,323,890
Requisitions receivable	—	602
	$ 1,410,263	$ 3,324,492
LIABILITIES		
Current:		
Special projects and studies	$ 127,610	$ 107,439
Fund balance, Statement B	1,282,653	3,217,053
	$ 1,410,263	$ 3,324,492

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA PLANNING FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Requisitions from municipalities on equalized assessments	$ 4,906,963	$ 4,076,920
Contributions from the Province of Alberta, Department of Municipal Affairs	7,932,438	6,827,680
Interest	751,105	642,555
	13,590,506	11,547,155
Expenditure:		
Grants to Regional Planning Commissions (Note 3)	15,084,318	9,745,209
Special projects and studies	440,588	297,545
	15,524,906	10,042,754
Excess of revenue over expenditure	(1,934,400)	1,504,401
Fund balance at beginning of year	3,217,053	1,712,652
Fund balance at end of year	$ 1,282,653	$ 3,217,053

ALBERTA PLANNING FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Planning Fund operates under the authority of the Planning Act, Chapter P-9, Revised Statutes of Alberta 1980.

Note 2 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 3 Grants to Regional Planning Commissions

Grants to Regional Planning Commissions include \$3,007,064 for operating costs of the Commissions for their years ending March 31, 1984.

Note 4 Administration Costs

Administration costs of the Fund are provided by the Province of Alberta and accordingly are not reflected in these financial statements.

Note 5 Commitments

The fund had outstanding commitments of \$194,060 as at March 31, 1983 (1982 \$54,000).

Note 6 Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 7 Approval of Financial Statements

These financial statements were approved by management on September 13, 1983.

MOTOR VEHICLE ACCIDENT CLAIMS FUND
FINANCIAL STATEMENT
MARCH 31, 1983

Auditor's Report
Statement of Receipts and Payments
Notes to the Financial Statement

AUDITOR'S REPORT

To the Solicitor General

I have examined the statement of receipts and payments of the Motor Vehicle Accident Claims Fund for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents the balance of the Fund as at March 31, 1983 and the receipts collected and payments made for the year then ended on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 28, 1983

MOTOR VEHICLE ACCIDENT CLAIMS FUND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Receipts:		
Fees	$ 9,018,279	$ 9,262,107
Interest	1,986,724	1,423,409
Recoveries	688,146	708,856
Sale of abandoned vehicles	191,843	225,144
	11,884,992	11,619,516
Payments:		
Repayment of advances (Note 5)	4,650,000	—
Personal injury	3,286,337	2,023,411
Property damage	1,781,247	2,926,231
Abandoned vehicles	520,675	1,025,116
Taxed court costs	232,108	154,893
Hospitals, medical and ambulance costs	203,168	120,474
Agents' fees	173,932	244,891
Appraisal fees	84,797	106,240
Credit reports and investigation fees	16,613	18,384
Court reporting fees	16,101	11,534
Miscellaneous	5,610	3,266
	10,970,588	6,634,440
Excess of receipts over payments	914,404	4,985,076
Deposits in trust at beginning of year (Note 3)	10,534,313	5,549,237
Deposits in trust at end of year (Note 3)	$ 11,448,717	$ 10,534,313

The accompanying notes are part
of this financial statement.

MOTOR VEHICLE ACCIDENT CLAIMS FUND
NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1983

Note 1 Authority

The Motor Vehicle Accident Claims Fund operates under the authority of the Motor Vehicle Accident Claims Act, Chapter M-21, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

Fees:

Fees consist of the annual charge levied pursuant to section 3 of the Act for motor vehicles registered in the Province of Alberta.

Recoveries:

Recoveries consist of amounts collected from uninsured drivers and owners on whose behalf amounts have been paid from the Fund.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Administration Expenses

Salaries, accommodation and other overhead costs incurred in the administration of this Fund have been paid by the Province of Alberta and are not reflected in this financial statement.

Note 5 Repayment of Advances

The Fund repaid $4,650,000 to the Province of Alberta with respect to amounts advanced in previous years to enable the Fund to meet its obligations.

Note 6 Approval of Financial Statement

This financial statement was approved by management on September 28, 1983.

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Investments

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Alberta Heritage Foundation for Medical Research Endowment Fund as at March 31, 1983 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for investments as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 16, 1983

Statement A

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
BALANCE SHEET
MARCH 31, 1983

	1983	1982
ASSETS		
Cash and deposit (Note 4)	$ 52,455,035	$ 45,822,862
Accrued interest and accounts receivable	13,626,832	9,663,586
Investments, Schedule 1	332,518,307	314,969,730
	$ 398,600,174	$ 370,456,178
LIABILITIES, ENDOWMENT AND RETAINED EARNINGS		
Liabilities:		
Accounts payable (Note 5)	$ 159,732	$ 1,287,375
Endowment (Note 6)	300,000,000	300,000,000
Retained earnings, Statement B (Note 6)	98,440,442	69,168,803
	$ 398,600,174	$ 370,456,178

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Income:		
Investment income	$50,943,394	$49,920,152
Net gains on disposals of equities and short-term money market securities	359,531	183,396
Amortization of deferred realized gains and losses on investments	(31,286)	(388,604)
Net income	51,271,639	49,714,944
Retained earnings at beginning of year (Note 3)	69,168,803	34,453,859
	120,440,442	84,168,803
Transfer to the Alberta Heritage Foundation for Medical Research	22,000,000	15,000,000
Retained earnings at end of year (Note 6)	$98,440,442	$69,168,803

Statement C

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided by:		
Net income (Note 3)	$ 51,271,639	$ 49,714,944
Non-cash items:		
Amortization of discount/premium on investments, net	(8,508,976)	(16,026,753)
Amortization of deferred realized gains and losses on investments	31,286	388,604
Funds provided by operations	42,793,949	34,076,795
Deferred realized gains and losses on investments	2,976,975	(1,702,632)
Disposals, repayments and redemptions of investments	447,471,747	545,661,732
	493,242,671	578,035,895
Funds were applied to:		
Investments	459,519,609	525,665,363
Transfer to the Alberta Heritage Foundation for Medical Research	22,000,000	15,000,000
	481,519,609	540,665,363
Net funds provided	11,723,062	37,370,532
Deduct:		
Increase in receivables	3,963,246	2,035,285
Decrease (increase) in payables	1,127,643	(1,190,932)
	5,090,889	844,353
Increase in cash and deposit	$ 6,632,173	$ 36,526,179

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Heritage Foundation for Medical Research Endowment Fund operates under the authority of the Alberta Heritage Foundation for Medical Research Act, Chapter A-26, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(i) These financial statements have been prepared in accordance with generally accepted accounting principles except as follows:

(a) Bonds, bond coupons, mid-term money market securities and mortgages are carried at adjusted cost which includes deferred unamortized realized gains and losses.

Realized gains and losses on disposals of these investments are considered to be an adjustment of future portfolio yield and are deferred and amortized on a straight line basis over the lesser of the remaining term to maturity of the investment disposed of or ten years.

(ii) Other significant accounting policies are as follows:

(a) Equities and short-term money market securities are carried at cost.

Realized gains and losses on disposals of these investments are included in the determination of net income.

(b) The cost of investments includes the amount of applicable amortization of discount or premium using the straight line method over the life of the investments.

The cost of investments disposed of is determined on the average cost basis.

(c) Cash, accrued interest and accounts receivable, short-term money market securities and accounts payable denominated in foreign currency are translated at the rate of exchange in effect at the balance sheet date. Investments, other than short-term money market securities, and revenue items are translated at historical exchange rates.

Gains and losses arising from the translation of foreign currencies are included in the determination of net income except unrealized exchange gains or losses relating to hedged monetary assets which are deferred.

Note 3 Change in Accounting Policy

Realized gains and losses on disposals of bonds, bond coupons, mid-term money market securities and mortgages are considered to be an adjustment of future portfolio yield and are now deferred and amortized. These investments are now carried at adjusted cost which includes amounts deferred. Equities are now valued at cost. Prior to April 1, 1982, realized gains and losses on disposals of bonds and mortgages were included in the determination of net income and these investments together with equities were valued at the lower of cost or market. This change in accounting policy has been applied retroactively and accordingly the financial statements for the year ended March 31, 1982 have been restated. As a result of this change the net income for the year ended March 31, 1983 was reduced by $10,635,979 and the net income for the year ended March 31, 1982, as previously reported, increased by $5,952,185. Retained earnings at April 1, 1981 and April 1, 1982 have been adjusted for the cumulative effect of applying retroactively the change in accounting policy by $3,261,912 and $9,214,097 respectively.

Note 4 Cash and Deposit

	1983	1982
Deposit in the Consolidated Cash Investment Trust Fund	$50,908,926	$45,822,862
U.S. dollar bank account	1,546,109	—
	$52,455,035	$45,822,862

Note 5 **Accounts Payable**

	1983	1982
Forward exchange contracts:		
Payables in foreign currency	$ 6,220,443	$52,993,693
Receivables in Canadian dollars	(6,170,286)	(52,549,989)
Deferred translation gains and losses and discounts or premiums on foreign currency items	1,448	438,722
	51,605	882,426
Investments purchased but not settled	108,127	404,949
	$ 159,732	$ 1,287,375

Note 6 **Endowment**

The endowment was received from the Alberta Heritage Savings Trust Fund on March 31, 1980. The Alberta Heritage Foundation for Medical Research Act provides that money required by the Foundation for the furtherance of its objects shall be paid from the Fund, but no money shall be paid out of the Fund if the payment would result in the value of the assets of the Fund, at cost, being less than the endowment received by the Fund.

Note 7 **Comparative Figures**

The 1982 figures have been restated where necessary to conform to the 1983 presentation.

Note 8 **Approval of Financial Statements**

These financial statements were approved by management on September 16, 1983.

Schedule 1

ALBERTA HERITAGE FOUNDATION FOR MEDICAL RESEARCH ENDOWMENT FUND
INVESTMENTS
MARCH 31, 1983

	Par Value	Book Value	Market Value
Bonds:			
Government of Canada, direct and guaranteed	$ 126,435,000	$ 140,660,258	$ 151,994,600
Provincial, direct and guaranteed (a)	29,275,000	29,011,890	30,899,500
Corporate	7,165,000	7,394,876	7,887,900
Corporate, convertible	2,047,188	1,903,300	2,327,600
Mid-term money market securities:			
Promissory notes	60,300,000	60,239,773	63,257,400
Certificates of deposit	21,250,000	21,211,901	22,487,100
Mortgages, participating	19,979,300	19,715,495	21,130,687
Bond coupons:			
Government of Canada, direct and guaranteed		7,732,224	7,678,500
Deferred unamortized realized gains and losses		(1,421,882)	—
		286,447,835	307,663,287
Short-term money market securities (b):			
Treasury bills		20,931,008	20,931,008
Deposit receipt		6,203,462	6,203,462
Equities		18,936,002	22,971,001
Total investments, March 31, 1983		$ 332,518,307	$ 357,768,758
Total investments, March 31, 1982		$ 314,969,730	$ 305,755,633

(a) Contains no Province of Alberta direct or guaranteed issues.

(b) The market value of short-term money market securities is estimated to approximate cost.

ALBERTA HERITAGE SAVINGS TRUST FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Income, Retained Earnings, Transfers and Fund Equity
Statement of Changes in Financial Position
Capital Projects Division, Statement of Amounts Expended
Notes to the Financial Statements
Schedule of Marketable Securities
Schedule of Canada Investment Division Investments
Schedule of Alberta Investment Division Investments
Schedule of Energy Investment Division Investments
Schedule of Commercial Investment Division Investments
Schedule of Capital Projects Division Investments

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Alberta Heritage Savings Trust Fund as at March 31, 1983 and the statements of income, retained earnings, transfers and fund equity, changes in financial position and Capital Projects Division statement of amounts expended for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Fund as at March 31, 1983 and the results of its operations, the changes in its financial position and the amounts expended within the Capital Projects Division for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
June 24, 1983

Statement A

ALBERTA HERITAGE SAVINGS TRUST FUND
BALANCE SHEET
MARCH 31, 1983
(thousands of dollars)

	1983	1982
ASSETS		
Assets		
Deposit in the Consolidated Cash Investment Trust Fund	$ 117,336	$ 58,474
Accrued interest and accounts receivable	419,603	333,470
Marketable securities, Schedule 1	575,769	849,151
Canada Investment Division investments, Schedule 2	1,902,516	1,908,792
Alberta Investment Division investments, Schedule 3	8,157,700	6,335,237
Energy Investment Division investments, Schedule 4	25,000	25,000
Commercial Investment Division investments, Schedule 5	198,785	189,407
	11,396,709	9,699,531
Deemed Assets:		
Capital Projects Division investments, Schedule 6	1,604,920	1,309,322
	$13,001,629	$11,008,853
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	$ 38,786	$ 33,263
Due to the General Revenue Fund	20,988	6,029
	59,774	39,292
Fund Equity:		
Represented by net assets, Statement B	11,336,935	9,660,239
	11,396,709	9,699,531
Represented by deemed assets, Statement B	1,604,920	1,309,322
	$13,001,629	$11,008,853

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA HERITAGE SAVINGS TRUST FUND
STATEMENT OF INCOME, RETAINED EARNINGS, TRANSFERS AND FUND EQUITY
FOR THE YEAR ENDED MARCH 31, 1983

(thousands of dollars)

	1983	1982
Income and Retained Earnings:		
Investment income before the undernoted	$ 1,419,012	$ 1,034,814
Add (deduct):		
Decrease (increase) in provision to adjust marketable securities to lower of aggregate cost or market value	66,004	(21,399)
Net loss on disposals of marketable securities	(926)	(4,059)
Net investment income (Note 3)	1,484,090	1,009,356
Administrative expenses (Note 4)	2,491	2,653
Net income for the year	1,481,599	1,006,703
Transfer to the General Revenue Fund (Note 5)	865,720	—
Net increase in retained earnings	615,879	1,006,703
Retained earnings at beginning of year	2,648,334	1,641,631
Retained earnings at end of year	3,264,213	2,648,334
Transfers from the General Revenue Fund (Note 6):		
Non-renewable resource revenue transfer for the year	1,356,415	1,434,160
Cumulative transfers at beginning of year		
As previously reported	8,321,227	6,888,181
Prior period adjustment (Note 6)	—	(1,114)
As restated	8,321,227	6,887,067
Cumulative transfers at end of year	9,677,642	8,321,227
Fund equity at end of year	$12,941,855	$10,969,561
Represented by:		
Net assets	$11,336,935	$ 9,660,239
Deemed assets	1,604,920	1,309,322
	$12,941,855	$10,969,561

Statement C

ALBERTA HERITAGE SAVINGS TRUST FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

(thousands of dollars)

	1983	1982
Funds were provided by:		
Net income for the year	$ 1,481,599	$ 1,006,703
Non-cash items:		
Amortization of discount/premium on investments, net	(83,935)	(89,041)
Increase (decrease) in provision to adjust marketable securities to lower of aggregate cost or market value	(66,004)	21,399
Funds provided by operations	1,331,660	939,061
Non-renewable resource revenue transfer	1,356,415	1,434,160
Disposals, repayments and redemptions of investments:		
Marketable securities	4,149,571	2,381,064
Canada Investment Division	8,300	2,500
Alberta Investment Division	656,655	547,766
Commercial Investment Division	324,439	10,000
	7,827,040	5,314,551
Funds were applied to:		
Transfer to the General Revenue Fund (Note 5)	865,720	—
Investments:		
Marketable securities	3,739,707	1,876,606
Canada Investment Division	—	417,555
Alberta Investment Division	2,475,462	2,357,090
Commercial Investment Division	326,040	198,498
Capital Projects Division investments	295,598	348,814
	7,702,527	5,198,563
Net funds provided	124,513	115,988
Deduct:		
Increase in receivables	86,133	89,666
Decrease (increase) in payables	(20,482)	10,705
	65,651	100,371
Increase in deposit in the Consolidated Cash Investment Trust Fund	$ 58,862	$ 15,617

Statement D

ALBERTA HERITAGE SAVINGS TRUST FUND
CAPITAL PROJECTS DIVISION
STATEMENT OF AMOUNTS EXPENDED
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

Department/Project	Legislative Appropriation	Amounts Expended	Unexpended (Over Expended)
Advanced Education			
Library Development	$ 288	$ 288	$ —
Agriculture			
Farming For The Future	7,500	7,499	1
Food Processing Development Centre	3,150	2,992	158
Irrigation Rehabilitation and Expansion	27,863	27,593	270
Energy and Natural Resources			
Alberta Oil Sands Technology and Research Authority	54,000	29,500	24,500
Conventional Oil Enhanced Recovery Programme	20,000	10,000	10,000
Alberta Reforestation Nursery	128	74	54
Grazing Reserves Development	7,200	4,225	2,975
Maintaining Our Forests	6,147	4,804	1,343
Environment			
Capital City Recreation Park	1,000	922	78
Fish Creek Provincial Park (Land)	2,000	453	1,547
Irrigation Headworks and Main Irrigation Systems Improvement	62,827	52,690	10,137
Land Reclamation	5,000	3,407	1,593
Lesser Slave Lake Outlet	1,060	451	609
Paddle River Basin Development	11,206	9,848	1,358
Executive Council			
Occupational Health and Safety Research and Education	1,000	909	91
Hospitals and Medical Care			
Alberta Children's Provincial General Hospital	3,470	4,115	(645)
Applied Cancer Research	4,628	2,934	1,694
Southern Alberta Cancer Centre and Specialty Services Facility	8,280	8,264	16
Walter C. Mackenzie Health Sciences Centre	80,966	60,779	20,187
Recreation and Parks			
Fish Creek Provincial Park (Development)	1,546	1,329	217
Kananaskis Country Recreation Development	73,209	48,308	24,901
Urban Parks	20,252	11,507	8,745
Transportation			
Airport Terminal Buildings	3,150	2,839	311
	$ 405,870	295,730	$ 110,140
Recovery of costs expended in previous years:			
New Rail Hopper Cars		(132)	
		$ 295,598	

Amounts expended were authorized under the Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Act, 1981 and the Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Supplementary Act, 1983.

ALBERTA HERITAGE SAVINGS TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Heritage Savings Trust Fund operates under the authority of the Alberta Heritage Savings Trust Fund Act, Chapter A-27, Revised Statutes of Alberta 1980.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

(i) These financial statements have been prepared in accordance with generally accepted accounting principles, except as follows:

(a) The investment in Alberta Energy Company Ltd., which represents 45% of the total number of issued and outstanding voting shares of the company, included in the Alberta Investment Division is valued at cost. Income is recognized only to the extent that dividends are received or receivable. The book value of the investment is not adjusted for the Fund's pro-rata share of retained earnings of the company.

(b) Capital Projects Division investments represent the aggregate net amount expended from November 4, 1976 to March 31, 1983 under the authority of "Appropriation Acts" passed pursuant to section 6(2)(a) of the Alberta Heritage Savings Trust Fund Act. The Capital Projects Division investments do not represent assets owned by the Alberta Heritage Savings Trust Fund. These investments are deemed to be assets of the Trust Fund with a value equal to the amounts expended pursuant to section 6(8)(a) of the Alberta Heritage Savings Trust Fund Act.

(ii) Other significant accounting policies are as follows:

(a) Securities included in the Canada Investment Divison, the Alberta Investment Division, the Energy Investment Division and the Commercial Investment Division are valued at cost. Cost includes the amount of applicable amortization of discount or premium using the straight line method over the life of the securities.

(b) The participation in the Syncrude Project, included in the Alberta Investment Division, is accounted for at cost less amortization and depreciation.

(c) Bonds included in marketable securities are valued at cost or market value, whichever is lower, on an aggregate basis. Money market securities are valued at cost. Cost includes the amount of applicable amortization of discount or premium using the straight line method over the life of the securities.

(d) The cost of disposals is determined on the average cost basis. Gains and losses arising as a result of disposals and any change in the provision to adjust the cost of marketable securities to the lower of aggregate cost or market value are included in the determination of net investment income.

(e) Marketable securities and payables in respect of forward exchange contracts denominated in foreign currency are translated at the current rate of exchange at the balance sheet date.

Unrealized exchange gains or losses which relate to the translation of hedged monetary assets are deferred.

Note 3 Segmented Information

Segmented information on net investment income is as follows:

	1983	1982
Deposit in the Consolidated Cash Investment Trust Fund	$ 16,623,000	$ 29,544,000
Marketable securities:		
Money market	79,898,000	91,524,000
Bonds	102,953,000	28,633,000
Canada Investment Division investments:		
Debentures	245,113,000	194,615,000
Alberta Investment Division investments:		
Debentures	948,002,000	628,834,000
Common shares	4,519,000	4,546,000
Participation in Syncrude Project (a)	68,717,000	26,947,000
Energy Investment Division investments:		
Debenture	3,469,000	3,469,000
Commercial Investment Division investments:		
Money market securities	7,692,000	939,000
Convertible bonds	1,158,000	75,000
Equities	5,946,000	230,000
	$ 1,484,090,000	$ 1,009,356,000

	1983	1982
(a) Participation in Syncrude Project comprises:		
Sales of share of substances produced	$ 214,339,000	$ 110,858,000
Less total operating costs	145,622,000	83,911,000
	$ 68,717,000	$ 26,947,000

Note 4 Administrative Expenses

	1983	1982
Expenses paid directly from the Fund pursuant to section 11(1) of the Alberta Heritage Savings Trust Fund Act	$ 1,214,000	$ 1,588,000
Other administrative expenses estimated and charged to the Fund pursuant to section 11(2) of the Alberta Heritage Savings Trust Fund Act	1,277,000	1,065,000
	$ 2,491,000	$ 2,653,000

Administrative expenses for the year ended March 31, 1983 relating to the Syncrude Project estimated at $534,000 (1982 - $521,000) are not included in other administrative expenses but are reflected in results of operations of the project for the year.

Administrative expenses include an amount of $867,000 (1982 - $1,004,000) expended to communicate the role and activities of the Fund.

Note 5 Transfer to the General Revenue Fund

7/12 of the net investment income of the Fund in respect of the 1982-83 fiscal year has been transferred to the General Revenue Fund pursuant to section 4(2) of the Alberta Heritage Savings Trust Fund Act. Section 4(2) of the Act also provides for the transfer to the General Revenue Fund of all of the net investment income of the Fund in respect of the 1983-84 fiscal year, and 5/12 of the net investment income of the Fund in respect of the 1984-85 fiscal year.

Note 6 Transfers from the General Revenue Fund

30% of the estimated non-renewable resource revenue received by the Province during the year ended March 31, 1983 has been transferred to the Alberta Heritage Savings Trust Fund pursuant to section 1 of the Alberta Heritage Savings Trust Fund Special Appropriation Act 1982-83 and section 5(5) of the Alberta Heritage Savings Trust Fund Act. An adjustment may be necessary pursuant to section 5(6) of the Alberta Heritage Savings Trust Fund Act on the finalization of the 1982-83 Public Accounts, to make the amount of the non-renewable resource revenue in the Alberta Heritage Savings Trust Fund for the year ended March 31, 1983 equal to 30% of the non-renewable resource revenue received in that year.

The prior period adjustment of $1,114,000 in 1982 represents the adjustment made on the finalization of the 1980-81 Public Accounts.

For the 1983-84 fiscal year, 15% of the non-renewable resource revenue received by the Province will be transferred to the Alberta Heritage Savings Trust Fund pursuant to section 1 of the Alberta Heritage Savings Trust Fund Special Appropriation Act, 1983-84.

Note 7 Capital Projects Division Commitments

The Legislative Assembly has authorized the expenditure of $605,471,264 for Capital Projects Division investments during the period April 1, 1983 to March 31, 1984 pursuant to the Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Act, 1983, the Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Act, 1983 (No. 2) and the Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Amendment Act, 1983.

Note 8 Contingencies

Claims pending at March 31, 1983 in respect of Capital Projects Division land acquisitions, excluding interest and costs if any, exceed amounts expended by approximately $47,000,000 (1982 - $43,000,000). The actual liability cannot be determined until expropriation proceedings are completed.

Other potential claims pending at March 31, 1983 in respect of various capital projects amount to approximately $6,200,000 (1982 - $nil). The likely resulting loss from these potential claims, if any, and other claims and potential claims for which no specific amounts have been claimed, cannot be determined.

Note 9 Approval of Financial Statements

These financial statements were approved by management on June 24, 1983.

Schedule 1

ALBERTA HERITAGE SAVINGS TRUST FUND
MARKETABLE SECURITIES
MARCH 31, 1983

	Par Value	Cost	Market Value
		(thousands of dollars)	
Bonds:			
Government of Canada, direct and guaranteed	$ 192,895	$ 190,542	$ 170,857
Provincial, direct and guaranteed:			
Alberta	4,740	4,497	4,029
Other provinces	100,100	96,723	80,592
Corporate	18,100	18,011	16,205
	$ 315,835	309,773	271,683
Money market securities:			
Bankers' acceptances		112,238	112,238
Bearer deposit notes		90,360	90,360
Treasury bills		83,565	83,565
Short term promissory notes		17,923	17,923
		304,086	304,086
Total marketable securities		$ 613,859	$ 575,769
1982 comparative total		$ 953,245	$ 849,151

Schedule 2

ALBERTA HERITAGE SAVINGS TRUST FUND
CANADA INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1983

Debentures (a):	1983 Par Value	Cost 1983	Cost 1982
		(thousands of dollars)	
Province of Manitoba	$ 260,000	$ 258,227	$ 257,984
Province of New Brunswick	247,000	244,164	243,859
New Brunswick Electric Power Commission	135,000	133,028	132,881
Province of Newfoundland	155,000	153,789	153,587
Newfoundland and Labrador Hydro	150,000	147,842	147,714
Newfoundland Municipal Financing Corporation	78,300	77,465	79,102
Province of Nova Scotia	235,000	231,633	231,429
Nova Scotia Municipal Finance Corporation	66,650	66,289	70,836
Nova Scotia Power Corporation	125,000	123,615	123,525
Province of Prince Edward Island	92,000	90,689	92,553
Hydro-Quebec	385,000	375,775	375,322
	$ 1,928,950	$ 1,902,516	$ 1,908,792

(a) Debentures bear interest rates from 9.50% to 17.75% with maturity dates from December 19, 1983 to July 15, 2005.

Schedule 3

ALBERTA HERITAGE SAVINGS TRUST FUND
ALBERTA INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1983

	1983	1982
	(thousands of dollars)	
Provincial corporation debentures (a):		
Alberta Agricultural Development Corporation	$ 718,000	$ 548,240
Alberta Government Telephones Commission	1,713,340	1,472,402
Alberta Home Mortgage Corporation	2,540,077	1,903,210
Alberta Housing Corporation	1,021,232	725,732
Alberta Municipal Financing Corporation	1,449,522	1,008,178
Alberta Opportunity Company	161,200	125,800
Corporate debentures:		
TransAlta Utilities Corporation 13.75% maturing on April 17, 1985	19,857	19,787
Bralorne Resources Limited 12.875% maturing on August 15, 1995	5,000	5,000
Interprovincial Steel and Pipe Corporation Ltd. 14.50% maturing on May 15, 1995	5,000	5,000
Canadian Commercial Bank maturing on July 4, 1986 (b)	5,000	5,000
Ridley Grain Ltd. 11% participating first mortgage bonds (c)	31,369	—
Preferred Shares:		
Standard Guarantee Holdings Ltd. 12% cumulative, redeemable	—	1,000
Common Shares:		
Alberta Energy Company Ltd. (d)	76,759	76,764
Standard Guarantee Holdings Ltd.	—	100
Participation in Syncrude Project (e)	411,344	439,024
	$ 8,157,700	$ 6,335,237

(a) Provincial corporation debentures bear interest rates from 8.125% to 18.40% with maturity dates from May 17, 1983 to March 18, 2013.

(b) Interest rate floats at the Bank's prime lending rate less 0.5%.

(c) Authorization has been given to pay from the Fund monies required to meet the Province's contractual obligations to invest funds in participating first mortgage bonds of Ridley Grain Ltd. up to a maximum of $106,250,000. The funds are to be used to finance a project to construct a new grain terminal at Ridley Island, Prince Rupert, British Columbia. Prior to completion of the project, interest on the bonds is to be capitalized and compounded annually. Thereafter interest is compounded semi-annually and payable annually. Any shortfall will be capitalized. The principal, including capitalized interest, is repayable over a period not exceeding thirty years from the completion of the project or by December 31, 2016, whichever is the earlier.

(d) Pursuant to section 19(1) of the Alberta Energy Company Act, the aggregate amount that the Province may have invested in the company at any time, or be committed to invest, in common shares shall not exceed $250 million as the purchase price thereof. At March 31, 1983 the Fund held 22,744,127 common shares of the company (1982 - 22,745,627 common shares) representing 45% (1982 - 50%) of the total number of issued and outstanding voting shares of the company. Assuming full conversion of the outstanding second preferred shares, series 1, of the company, which are convertible during the period July 1, 1984 to July 1, 1989, the Fund's present holding of shares in the company would represent 44% of the total number of issued and outstanding voting shares. The holding was acquired before the commencement of operations of the company.

The company reported retained earnings at December 31, 1982 of $177,300,000 (1981 - $140,000,000).

(e) Authorization has been given to pay from the Fund the Province's share of construction and operating costs incurred under the Syncrude Project-Ownership and Management Agreement. As a 16.74% participant in the project the Fund is, as lessee, entitled to its proportionate share of all substances produced subject to the liabilities to the Province of Alberta, as lessor, in accordance with the Alberta Crown Agreement. The Fund's participation in the project is summarized hereunder:

	1983	1982
Balance at beginning of year	$ 439,024,000	$ 183,722,000
Acquisition of an additional 8.74% share	—	236,139,000
Acquisition of capital assets	14,367,000	12,789,000
Increase (decrease) in working capital	(23,351,000)	15,183,000
Depreciation and amortization of capital assets	(18,696,000)	(8,809,000)
Balance at end of year	$ 411,344,000	$ 439,024,000

It is intended that the cost of participation will be fully amortized by December 31, 2004, the date of expiry of the approval of the project by the Energy Resources Conservation Board.

Schedule 4

ALBERTA HERITAGE SAVINGS TRUST FUND
ENERGY INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1983

	1983	1982
	(thousands of dollars)	
Corporate debenture:		
Luscar Ltd.		
13.875% maturing on December 2, 1989	$ 25,000	$ 25,000

Repayable in equal quarterly amounts beginning March 2, 1985.

Schedule 5

ALBERTA HERITAGE SAVINGS TRUST FUND
COMMERCIAL INVESTMENT DIVISION INVESTMENTS
MARCH 31, 1983

	Cost	Market Value
	(thousands of dollars)	
Canadian common shares:		
Communications and media	$ 6,336	$ 8,065
Consumer goods and services	16,464	24,449
Financial services	4,971	8,318
Forest products and paper	9,693	11,862
Gold	2,944	4,623
Industrial goods and services	23,293	30,714
Management companies	8,382	11,682
Merchandising	12,018	15,434
Metals and minerals	21,223	28,465
Oil and gas	27,204	30,124
Pipelines	6,615	7,466
Transportation	4,228	5,748
Utilities	12,630	16,090
	156,001	203,040
Convertible bonds	10,534	13,097
Money market securities	32,250	32,250
Total investments	$ 198,785	$ 248,387
1982 comparative total	$ 189,407	$ 184,164

The industrial classifications are those used by the Toronto Stock Exchange.

Schedule 6

ALBERTA HERITAGE SAVINGS TRUST FUND
CAPITAL PROJECTS DIVISION INVESTMENTS
MARCH 31, 1983

Department/Project	1983	1982
	(thousands of dollars)	
Advanced Education		
Alberta Heritage Scholarship Fund	$ 100,000	$ 100,000
Library Development	9,000	8,712
Agriculture		
Farming For The Future	17,462	9,963
Food Processing Development Centre	3,796	804
Irrigation Rehabilitation and Expansion	94,473	66,880
Economic Development		
New Rail Hopper Cars	53,779	53,911
Education		
Alberta Heritage Learning Resources	9,222	9,222
Energy and Natural Resources		
Alberta Oil Sands Technology and Research Authority	186,449	156,949
Conventional Oil Enhanced Recovery Programme	10,500	500
Alberta Reforestation Nursery	13,513	13,439
Grazing Reserves Development	20,115	15,890
Maintaining Our Forests	11,741	6,937
Environment		
Capital City Recreation Park	42,080	41,158
Fish Creek Provincial Park (Land)	27,411	26,958
Irrigation Headworks and Main Irrigation Systems Improvement	85,644	32,954
Land Reclamation	16,775	13,368
Lesser Slave Lake Outlet	1,744	1,293
Paddle River Basin Development	23,606	13,758
Executive Council		
Occupational Health and Safety Research and Education	1,143	234
Hospitals and Medical Care		
Alberta Children's Provincial General Hospital	39,688	35,573
Applied Cancer Research	16,836	13,902
Applied Heart Disease Research	29,341	29,341
Southern Alberta Cancer Centre and Specialty Services Facility	89,099	80,835
Walter C.Mackenzie Health Sciences Centre	191,254	130,475
Alberta Heritage Foundation for Medical Research Endowment Fund	300,000	300,000
Recreation and Parks		
Fish Creek Provincial Park (Development)	15,966	14,637
Kananaskis Country Recreation Development	161,681	113,373
Urban Parks	18,232	6,725
Transportation		
Airport Terminal Buildings	14,370	11,531
	$ 1,604,920	$ 1,309,322

ALBERTA HERITAGE SCHOLARSHIP FUND
FINANCIAL STATEMENTS
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AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Alberta Heritage Scholarship Fund as at March 31, 1983 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for investments as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding period.

C.A.
Auditor General

Edmonton, Alberta
October 3, 1983

Statement A

ALBERTA HERITAGE SCHOLARSHIP FUND
BALANCE SHEET
MARCH 31, 1983

	1983	1982
ASSETS		
Cash and deposit (Note 4)	$ 13,574,688	$ 6,734,046
Accrued interest and accounts receivable	3,412,079	1,750,883
Investments, Schedule 1	99,392,096	100,426,096
	$ 116,378,863	$ 108,911,025
LIABILITIES, ENDOWMENT AND RETAINED EARNINGS		
Liabilities:		
Accounts payable (Note 5)	$ 67,646	$ 716,890
Endowment (Note 6)	100,000,000	100,000,000
Retained earnings, Statement B (Note 6)	16,311,217	8,194,135
	$ 116,378,863	$ 108,911,025

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA HERITAGE SCHOLARSHIP FUND
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1983

	For the Year Ended March 31, 1983	For the Period June 2, 1981 to March 31, 1982
Income:		
Investment income	$ 16,484,924	$ 14,011,229
Net gains on disposals of equities and short-term money market securities	86,422	101,371
Amortization of deferred realized gains and losses on investments	159,950	34,127
Net income	16,731,296	14,146,727
Alberta Heritage Scholarships	8,614,214	5,952,592
Net increase in retained earnings	8,117,082	8,194,135
Retained earnings at beginning of year (Note 3)	8,194,135	—
Retained earnings at end of year (Note 6)	$ 16,311,217	$ 8,194,135

Statement C

ALBERTA HERITAGE SCHOLARSHIP FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	For the Year Ended March 31, 1983	For the Period June 2, 1981 to March 31, 1982
Funds were provided by:		
Net income (Note 3)	$ 16,731,296	$ 14,146,727
Non-cash items:		
Amortization of discount/premium on investments, net	(3,765,423)	(6,664,383)
Amortization of deferred realized gains and losses on investments	(159,950)	(34,127)
Funds provided by operations	12,805,923	7,448,217
Deferred realized gains and losses on investments	860,072	333,476
Disposals, repayments and redemptions of investments	117,478,891	262,724,587
Endowment from the Alberta Heritage Savings Trust Fund	—	100,000,000
	131,144,886	370,506,280
Funds were applied to:		
Investments	113,379,590	356,785,649
Alberta Heritage Scholarships	8,614,214	5,952,592
	121,993,804	362,738,241
Net funds provided	9,151,082	7,768,039
Deduct:		
Increase in receivables	1,661,196	1,750,883
Decrease (increase) in payables	649,244	(716,890)
	2,310,440	1,033,993
Increase in cash and deposit	$ 6,840,642	$ 6,734,046

ALBERTA HERITAGE SCHOLARSHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Heritage Scholarship Fund operates under the authority of the Alberta Heritage Scholarship Act, Chapter A-27.1, Statutes of Alberta 1981, which received Royal Assent and came into force on June 2, 1981.

Note 2 Significant Accounting Policies and Reporting Practices

(i) These financial statements have been prepared in accordance with generally accepted accounting principles except as follows:

(a) Bonds, bond coupons, mid-term money market securities and mortgages are carried at adjusted cost which includes deferred unamortized realized gains and losses.

Realized gains and losses on disposals of these investments are considered to be an adjustment of future portfolio yield and are deferred and amortized on a straight line basis over the lesser of the remaining term to maturity of the investment disposed of or ten years.

(ii) Other significant accounting policies are as follows:

(a) Equities and short-term money market securities are carried at cost.

Realized gains and losses on disposals of these investments are included in the determination of net income.

(b) The cost of investments includes the amount of applicable amortization of discount or premium using the straight line method over the life of the investments.

The cost of investments disposed of is determined on the average cost basis.

(c) Cash, accrued interest and accounts receivable, short-term money market securities and accounts payable denominated in foreign currency are translated at the rate of exchange in effect at the balance sheet date. Investments, other than short-term money market securities, and revenue items are translated at historical exchange rates.

Gains and losses arising from the translation of foreign currencies are included in the determination of net income except unrealized exchange gains or losses relating to hedged monetary assets which are deferred.

Note 3 Change in Accounting Policy

Realized gains and losses on disposals of bonds, bond coupons, mid-term money market securities and mortgages are considered to be an adjustment of future portfolio yield and are now deferred and amortized. These investments are now carried at adjusted cost which includes amounts deferred. Equities are now valued at cost. Prior to April 1, 1982, realized gains and losses on disposals of bonds and mortgages were included in the determination of net income and these investments together with equities, were valued at the lower of cost or market. This change in accounting policy has been applied retroactively and accordingly the financial statements for the period ended March 31, 1982 have been restated. As a result of this change the net income for the year ended March 31, 1983 was reduced by $730,331 and the net income for the period ended March 31, 1982, as previously reported, decreased by $269,139. Retained earnings at April 1, 1982 have been adjusted for the effect of applying retroactively the change in accounting policy by $269,139.

Note 4 Cash and Deposit

	1983	1982
Deposit in the Consolidated Cash Investment Trust Fund	$12,162,890	$ 6,734,046
U.S. dollar bank account	1,411,798	—
	$13,574,688	$ 6,734,046

Note 5 Accounts Payable

	1983	1982
Forward exchange contracts:		
Payables in foreign currency	$ —	$ 19,107,109
Receivables in Canadian dollars	—	(18,990,452)
Deferred translation gains and losses and discounts or premiums on foreign currency items	—	99,920
	—	216,577
Investments purchased but not settled	67,646	500,313
	$ 67,646	$ 716,890

Note 6 Endowment

The endowment was received from the Alberta Heritage Savings Trust Fund on June 18, 1981. The Alberta Heritage Scholarship Act provides that money required by the Students Finance Board for providing scholarships shall be paid from the Fund, but no money shall be paid out of the Fund if the payment would result in the value of the assets of the Fund, at cost, being less than the endowment received by the Fund.

Note 7 Comparative Figures

The 1982 figures have been restated where necessary to conform to the 1983 presentation.

Note 8 Approval of Financial Statements

These financial statements were approved by management on October 3, 1983.

Schedule I

ALBERTA HERITAGE SCHOLARSHIP FUND
INVESTMENTS
MARCH 31, 1983

	Par Value	Book Value	Market Value
Bonds:			
Government of Canada, direct and guaranteed	$ 37,100,000	$ 40,271,632	$ 43,744,600
Provincial, guaranteed (a)	1,460,000	1,458,987	1,530,600
Corporate	1,000,000	1,000,000	1,139,100
Corporate, convertible	750,000	668,557	813,500
Mid-term money market securities:			
Promissory notes	17,250,000	17,250,000	18,531,600
Certificates of deposit	9,000,000	9,000,000	9,946,100
Mortgages, participating	8,161,463	7,919,825	8,411,981
Bond coupons:			
Government of Canada, direct and guaranteed		6,950,563	6,846,800
Deferred unamortized realized gains and losses		(999,471)	—
		83,520,093	90,964,281
Short-term money market securities (b):			
Treasury bills		8,091,478	8,091,478
Equities		7,780,525	9,208,159
Total investments, March 31, 1983		$ 99,392,096	$ 108,263,918
Total investments, March 31, 1982		$ 100,426,096	$ 100,695,235

(a) Contains no Province of Alberta guaranteed issues.

(b) The market value of short-term money market securities is estimated to approximate cost.

PENSION FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

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AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Pension Fund as at March 31, 1983 and the statements of income and fund equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Pension Fund as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied, after giving retroactive effect to the changes in the method of accounting for investments as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Edmonton, Alberta
October 24, 1983

C.A.
Auditor General

Statement A

PENSION FUND
BALANCE SHEET
MARCH 31, 1983

	1983	1982
ASSETS		
Cash and deposit (Note 4)	$ 47,436,509	$ 59,834,424
Accrued interest and accounts receivable	41,391,682	28,795,885
Due from the General Revenue Fund	18,457,667	11,332,972
Investments, Schedule 1	1,661,848,222	1,308,595,542
	$ 1,769,134,080	$ 1,408,558,823
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable (Note 5)	$ 2,781,857	$ 8,239,209
Fund equity, Statement B	1,766,352,223	1,400,319,614
	$ 1,769,134,080	$ 1,408,558,823

The accompanying notes are part of these financial statements.

Statement B

PENSION FUND
STATEMENT OF INCOME AND FUND EQUITY
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Income:		
Investment income	$ 204,455,297	$ 180,884,880
Net gains on disposals of equities and short-term moneymarket securities	3,192,006	2,249,518
Amortization of deferred realized gains and losses on investments	(135,869)	(1,038,211)
Net income	207,511,434	182,096,187
Pension receipts, Schedule 2	293,944,855	229,422,760
Pension payments, Schedule 2	(135,423,680)	(119,372,211)
Net increase in fund equity	366,032,609	292,146,736
Fund equity at beginning of year (Note 3)	1,400,319,614	1,108,172,878
Fund equity at end of year	$1,766,352,223	$1,400,319,614

Statement C

PENSION FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided by:		
Net income (Note 3)	$ 207,511,434	$ 182,096,187
Non-cash items:		
Amortization of discount/premium on investments, net	(51,899,720)	(75,503,512)
Amortization of deferred realized gains and losses on investments	135,869	1,038,211
Funds provided by operations	155,747,583	107,630,886
Deferred realized gains and losses on investments	7,323,057	(9,132,855)
Disposals, repayments and redemptions of investments	1,348,304,138	1,141,685,398
Pension receipts, Schedule 2	293,944,855	229,422,760
	1,805,319,633	1,469,606,189
Funds were applied to:		
Investments	1,657,116,024	1,670,510,009
Pension payments, Schedule 2	135,423,680	119,372,211
	1,792,539,704	1,789,882,220
Net funds provided (required)	12,779,929	(320,276,031)
Deduct:		
Increase in receivables	19,720,492	14,028,923
Decrease in payables	5,457,352	1,417,727
	25,177,844	15,446,650
Decrease in cash and deposit	$ 12,397,915	$ 335,722,681

PENSION FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Pension Fund operates under the authority of the Pension Fund Act, Chapter P-3.1, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(i) These financial statements have been prepared in accordance with generally accepted accounting principles except as follows:

(a) Bonds, bond coupons, mid-term money market securities and mortgages are carried at adjusted cost which includes deferred unamortized realized gains and losses.

Realized gains and losses on disposals of these investments are considered to be an adjustment of future portfolio yield and are deferred and amortized on a straight line basis over the lesser of the remaining term to maturity of the investment disposed of or ten years.

(ii) Other significant accounting policies are as follows:

(a) Short-term money market securities, equities and real estate and energy fund units are carried at cost.

Realized gains and losses on disposals of these investments are included in the determination of net income.

(b) The cost of investments includes the amount of applicable amortization of discount or premium using the straight line method over the life of the investments.

The cost of investments disposed of is determined on the average cost basis.

(c) Cash, accrued interest and accounts receivable, short-term money market securities and accounts payable denominated in foreign currency are translated at the rate of exchange in effect at the balance sheet date. Investments, other than short-term money market securities, and revenue items are translated at historical exchange rates.

Gains and losses arising from the translation of foreign currencies are included in the determination of net income except unrealized exchange gains or losses relating to hedged monetary assets which are deferred.

(d) Pursuant to section 5 of the Pension Fund Act, pension receipts and pension payments are recorded initially in the General Revenue Fund and subsequently transferred to the Pension Fund, except that on the exhaustion of Pension Fund assets, pension payments are to be charged to the General Revenue Fund. At March 31, 1983 the total estimated liability for accrued pension obligations of the following Pension Acts exceeded the recorded net assets of the Pension Fund.

The liability of the Pension Fund in respect of accrued pension obligations at that date, equalling the recorded net assets of the Pension Fund, is not included in the determination of fund equity.

The Pension Acts referred to above are as follows:

Local Authorities Pension Act
M.L.A. Pension Act
Public Service Management Pension Act
Public Service Pension Act
Special Forces Pension Act
Universities Academic Pension Act

Note 3 Changes in Accounting Policy

(i) Realized gains and losses on disposals of bonds, bond coupons, mid-term money market securities and mortgages are considered to be an adjustment of future portfolio yield and are now deferred and amortized. These investments are now carried at adjusted cost which includes amounts deferred. Equities are now valued at cost. Prior to April 1, 1982, realized gains and losses on disposals of bonds and mortgages were included in the determination of net income and these investments together with equities, were valued at the lower of cost or market. This change in accounting policy has been applied retroactively and accordingly the financial statements for the year ended March 31, 1982 have been restated. As a result of this change the net income for the year ended March 31, 1983 was reduced by $69,741,241 and the net income for the year ended March 31, 1982, as previously reported, increased by $62,987,132. Fund equity at April 1, 1981 and April 1, 1982 has been adjusted for the cumulative effect of applying retroactively the change in accounting policy by $7,463,887 and $70,451,019 respectively.

(ii) Investments, other than short-term money market securities, denominated in foreign currency are now translated at historical exchange rates. Prior to April 1, 1982, investments, other than short-term money market securities, were translated at the rate of exchange in effect at the balance sheet date. This change in accounting policy has been applied retroactively and accordingly the financial statements for the year ended March 31, 1982 have been restated. As a result of this change the net income for the year ended March 31, 1983 was reduced by $75,864 and the net income for the year ended March 31, 1982, as previously reported, was reduced by $215,705. Fund equity at April 1, 1982, has been adjusted for the effect of applying retroactively the change in accounting policy by $215,705.

Note 4 Cash and Deposit

	1983	1982
Deposit in the Consolidated Cash Investment Trust Fund	$43,002,893	$59,346,149
U.S. dollar bank account	4,433,616	488,275
	$47,436,509	$59,834,424

Note 5 Accounts Payable

	1983	1982
Forward exchange contracts:		
Payables in foreign currency	$ 11,105,100	$ 305,094,006
Receivables in Canadian dollars	(10,708,000)	(300,024,651)
Deferred translation gains and losses and discounts or premiums on foreign currency items	(164,004)	424,166
	233,096	5,493,521
Investments purchased but not settled	2,548,761	2,745,688
	$ 2,781,857	$ 8,239,209

Note 6 Comparative Figures

The 1982 figures have been restated where necessary to conform to the 1983 presentation.

Note 7 Approval of Financial Statements

These financial statements were approved by management on October 24, 1983.

Schedule 1

PENSION FUND
INVESTMENTS
MARCH 31, 1983

	Par Value	Book Value	Market Value
Bonds:			
Government of Canada, direct and guaranteed	$640,365,000	$ 616,495,997	$ 665,041,600
Provincial:			
Alberta, guaranteed	20,000,000	21,924,475	22,550,300
Other, direct and guaranteed	93,300,000	91,145,635	93,182,700
Corporate	(a)	52,191,336	57,420,886
Corporate, convertible	2,750,000	2,874,675	3,266,500
Government of the United States of America, direct and guaranteed	(b)	6,359,480	6,950,312
Mid-term money market securities:			
Promissory notes	(c)	183,395,356	188,271,770
Certificates of deposit	24,000,000	24,000,000	26,129,700
Mortgages, participating	26,526,588	26,526,588	28,128,819
Bond coupons:			
Government of Canada, direct and guaranteed		48,373,753	48,691,200
Deferred unamortized realized gains and losses		709,778	—
		1,073,997,073	1,139,633,787
Short-term money market securities (d):			
Treasury bills:			
Government of Canada		365,101,277	365,101,277
Province of Alberta		15,882,670	15,882,670
Government of the United States of America		33,208,140	33,208,140
Deposit receipt		9,991,093	9,991,093
Guaranteed investment certificate		750,000	750,000
Equities		155,535,655	193,742,658
Real estate funds units		6,332,700	6,353,346
Energy fund units		1,049,614	1,050,380
Total investments, March 31, 1983		$ 1,661,848,222	$ 1,765,713,351
Total investments, March 31, 1982		$ 1,308,595,542	$ 1,238,360,228

(a) Comprises Canadian $44,607,213 and United States $9,000,000.
(b) United States $5,000,000.
(c) Comprises Canadian $173,550,000 and United States $7,700,000.
(d) The market value of short-term money market securities is estimated to approximate cost.

Schedule 2

PENSION FUND
PENSION RECEIPTS AND PENSION PAYMENTS
FOR THE YEAR ENDED MARCH 31, 1983

	Local Authorities Pension Act	Public Service Pension Act	Public Service Management Pension Act	Universities Academic Pension Act	M.L.A. Pension Act	Special Forces Pension Act	Total
Receipts:							
Contributions:							
Employees'	$ 61,988,323	$ 41,846,461	$10,928,860	$13,189,689	$ —	$ 6,146,544	$134,099,877
Employers'	81,989,795	40,354,081	17,622,058	12,428,515	—	6,847,697	159,242,146
Members of the Legislative Assembly	—	—	—	—	344,942	—	344,942
Province of Alberta	—	—	—	—	241,377	—	241,377
Miscellaneous	15,758	258	497	—	—	—	16,513
	143,993,876	82,200,800	28,551,415	25,618,204	586,319	12,994,241	293,944,855
Payments:							
Benefits:							
Pensions and annuities	49,864,046	39,903,984	14,038,065	4,639,611	1,051,596	2,210,754	111,708,056
Payments to beneficiaries	580,096	321,618	42,579	44,780	—	5,624	994,697
	50,444,142	40,225,602	14,080,644	4,684,391	1,051,596	2,216,378	112,702,753
Withdrawals:							
Contributions and interest in respect of employees leaving service	5,955,206	7,646,457	404,702	63,554	15,542	271,625	14,357,086
Contributions and interest in respect of employees transferred to other pension authorities without reciprocal agreements	1,205,820	2,144,228	328,958	1,515,223	2,445	51,655	5,248,329
Contributions and interest in respect of employees transferred to other pension authorities with reciprocal agreements	203,797	526,963	768,424	135,922	—	—	1,635,106
Refunds of excess contributions	667,203	466,937	172,129	136,578	12,362	25,197	1,480,406
	8,032,026	10,784,585	1,674,213	1,851,277	30,349	348,477	22,720,927
	58,476,168	51,010,187	15,754,857	6,535,668	1,081,945	2,564,855	135,423,680
Excess (deficiency) of pension receipts over pension payments	$ 85,517,708	$ 31,190,613	$ 12,796,558	$19,082,536	$ (495,626)	$ 10,429,386	$158,521,175
1982 comparative figures	$ 47,611,059	$ 26,752,530	$ 10,959,133	$16,285,487	$ (380,961)	$ 8,823,301	$110,050,549

OTHER REGULATED FUNDS
SUMMARY FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Summary Statement of Assets, Liabilities and Fund Equities
Summary Statement of Revenue, Expenditure and Fund Equities
Notes to the Summary Financial Statements

AUDITOR'S REPORT

To The Provincial Treasurer

I have examined the summary statement of assets, liabilities and fund equities of the Other Regulated Funds as at March 31, 1983 and the summary statement of revenue, expenditure and fund equities for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these summary financial statements present fairly the financial position of the Other Regulated Funds as at March 31, 1983 and the results of their operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of valuation of investments as explained in Note 3 to the summary financial statements, on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
December 9, 1983

OTHER REGULATED FUNDS
SUMMARY STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES
MARCH 31, 1983

	Assets				
	Cash and Deposits in General Trust Account	Deposits in Consolidated Cash Investment Trust Fund	Investments (Note 4)	Accounts and Loans Receivable	Total Assets
Agriculture:					
Crop Reinsurance Fund of Alberta	$ —	$ 31,737,385	$ —	$ 89,936	$ 31,827,321
Livestock Patrons' Assurance Fund	521,765	—	43,917	13,030	578,712
Sale of Estrays	66,331	—	—	—	66,331
Attorney General:					
Central Registry Assurance Fund	—	241,600	20,000	14,401	276,001
Registrar's Assurance Fund	1,362,973	—	50,000	159,985	1,572,958
Economic Development:					
Motion Picture Development Fund	—	3,096,405	—	417,407	3,513,812
Energy and Natural Resources:					
Fish and Wildlife Habitat Fund	—	78,915	—	—	78,915
Wildlife Damage Fund	560	1,985,937	—	94,732	2,081,229
Wildlife Depredation Fund	—	316,146	—	88,164	404,310
Treasury:					
Utility Companies Income Tax Rebates Fund	—	137,542,699	—	13,515,108	151,057,807
Utilities and Telecommunications:					
Natural Gas Rebates Fund	—	11,577,983	—	6,926,343	18,504,326
Total 1983	$ 1,951,629	$ 186,577,070	$ 113,917	$ 21,319,106	$ 209,961,722
Total 1982	$ 2,434,671	$ 91,573,815	$ 113,913	$ 20,809,122	$ 114,931,521

The accompanying notes are part of these summary financial statements.

OTHER REGULATED FUNDS
SUMMARY STATEMENT OF REVENUE, EXPENDITURE AND FUND EQUITIES
FOR THE YEAR ENDED MARCH 31, 1983

	Revenue				
	Investment Income (Note 5)	Fees, Assessments and Contributions	Transfers From Province of Alberta Funds and Agencies	Other	Total
Agriculture:					
Crop Reinsurance Fund of Alberta	$ —	$ —	$ 5,371,199	$ —	$ 5,371,199
Livestock Patrons' Assurance Fund	69,303	77,520	—	—	146,823
Sale of Estrays	—	—	—	114,382	114,382
Attorney General:					
Central Registry Assurance Fund	41,394	141,125	—	—	182,519
Registrar's Assurance Fund	277,564	1,247,617	—	—	1,525,181
Economic Development:					
Motion Picture Development Fund	472,902	—	—	—	472,902
Energy and Natural Resources:					
Fish and Wildlife Habitat Fund	9,440	—	—	4,779	14,219
Wildlife Damage Fund	160,511	1,376,554	—	—	1,537,065
Wildlife Depredation Fund	35,746	—	88,607	—	124,353
Treasury:					
Utility Companies Income Tax Rebates Fund	4,692,774	130,900,623	42,861,970	—	178,455,367
Utilities and Telecommunications:					
Natural Gas Rebates Fund	1,619,938	—	103,375,658	—	104,995,596
Total 1983	$ 7,379,572	$ 133,743,439	$ 151,697,434	$ 119,161	$ 292,939,606
Total 1982	$ 6,280,434	$ 58,442,325	$ 131,349,589	$ 89,877	$ 196,162,225

REGULATED FUNDS

Statement A

Liabilities		Fund Equities	
Accounts Payable	Due to the General Revenue Fund	1983	1982
$ —	$ —	$ 31,827,321	$ 26,456,122
4,180	—	574,532	742,907
326	—	66,005	90,496
9,973	—	266,028	286,876
—	—	1,572,958	1,781,709
—	3,000,000	513,812	254,410
	—	78,915	64,696
447,024	—	1,634,205	945,310
—	—	404,310	279,957
151,057,807	—	—	—
1,817,794	16,686,532	—	—
$ 153,337,104	$ 19,686,532	$ 36,938,086	
$ 78,966,848	$ 5,062,190		$ 30,902,483

Statement B

Expenditure						
Grants	Transfers to Province of Alberta Funds and Agencies	Other	Total	Surplus (deficit) for the year	Fund Equities at beginning of year	Fund Equities at end of year
$ —	$ —	$ —	$ —	$ 5,371,199	$ 26,456,122	$ 31,827,321
—	—	315,198	315,198	(168,375)	742,907	574,532
—	—	138,873	138,873	(24,491)	90,496	66,005
—	183,296	20,071	203,367	(20,848)	286,876	266,028
—	1,700,258	33,674	1,733,932	(208,751)	1,781,709	1,572,958
—	—	213,500	213,500	259,402	254,410	513,812
—	—	—	—	14,219	64,696	78,915
694,859	88,607	64,704	848,170	688,895	945,310	1,634,205
—	—	—	—	124,353	279,957	404,310
178,455,367	—	—	178,455,367	—	—	—
104,995,596	—	—	104,995,596	—	—	—
$ 284,145,822	$ 1,972,161	$ 786,020	$ 286,904,003	$ 6,035,603	$ 30,902,483	$ 36,938,086
$ 187,853,596	$ 1,758,570	$ 119,759	$ 189,731,925	$ 6,430,300	$ 24,472,183	$ 30,902,483

OTHER REGULATED FUNDS
NOTES TO THE SUMMARY FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 **Authorities**

The authority for operating each of the Other Regulated Funds is as follows:

(a) Crop Reinsurance Fund of Alberta-Crop Insurance Agreement authorized under Order in Council 264/76 pursuant to section 43 of the Hail and Crop Insurance Act, Chapter H-1, Revised Statutes of Alberta 1980.

(b) Livestock Patrons' Assurance Fund-Livestock and Livestock Products Act, Chapter L-24, Revised Statutes of Alberta 1980.

(c) Sale of Estrays-Stray Animals Act, Chapter S-23, Revised Statutes of Alberta 1980.

(d) Central Registry Assurance Fund-Chattel Security Registries Act, Chapter C-7, Revised Statutes of Alberta 1980.

(e) Registrar's Assurance Fund-Land Titles Act, Chapter L-5, Revised Statutes of Alberta 1980.

(f) Motion Picture Development Fund-Motion Picture Development Act, Chapter M-19.1, Statutes of Alberta 1981, which came into force on September 23, 1981.

(g) Fish and Wildlife Habitat Fund - Wildlife Act, Chapter W-9, Revised Statutes of Alberta 1980.

(h) Wildlife Damage Fund-Wildlife Act, Chapter W-9, Revised Statutes of Alberta 1980.

(i) Wildlife Depredation Fund-Wildlife Act, Chapter W-9, Revised Statutes of Alberta 1980.

(j) Utility Companies Income Tax Rebates Fund-Utility Companies Income Tax Rebates Act, Chapter U-10, Revised Statutes of Alberta 1980.

(k) Natural Gas Rebates Fund-Natural Gas Rebates Act, Chapter N-5, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(a) Investments are valued by each Fund at cost. Cost includes the amount of applicable amortization of discount or premium using the straight line method over the life of the investments.

(b) The Funds are not charged with all the administration expenses incurred in their operation as these expenses are reflected in the programme costs of the Departments or Provincial Corporations that administer the Funds.

(c) When the authority for operating the Funds does not designate the interest earned by the Funds to them then, in accordance with the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980, the interest earned by these Funds is credited directly to the General Revenue Fund and is not reflected in these summary financial statements.

(d) A statement of changes in financial position is not provided as disclosure in these summary financial statements is considered to be adequate.

Note 3 Change in Accounting Policy

Investments amounting to $113,917 at March 31, 1983 are valued by each Fund at cost. At March 31, 1982, investments were valued by each Fund at lower of cost or market value, on an aggregate basis. This change in accounting policy has been applied retroactively and accordingly the financial statements for the year ended March 31, 1982 have been restated. As a result of this change investments and fund equities at March 31, 1982 have been increased by $29,803 and the fund equities at April 1, 1981 have been increased by $29,851. If this change had not been made, investments and fund equities at March 31, 1983 and the deficit for the year then ended would have been as follows for the Funds with investment holdings:

	Investments	Fund Equities	Deficit for the year
Livestock Patrons' Assurance Fund	$ 31,875	$ 562,490	$ 160,645
Central Registry Assurance Fund	19,076	265,104	18,192
Registrar's Assurance Fund	48,900	1,571,858	203,400

Note 4 **Investments**

Investments held by the Funds are as follows:

	1983		1982	
	Cost	Market Value	Cost	Market Value
Debentures guaranteed by the Province of Alberta and held by:				
Livestock Patrons' Assurance Fund	$ 43,917	$ 31,875	$ 43,908	$ 24,136
Central Registry Assurance Fund	20,000	19,076	20,005	16,425
	63,917	50,951	63,913	40,561
Bonds issued by the Government of Canada and held by the Registrar's Assurance Fund	50,000	48,900	50,000	43,549
	$ 113,917	$ 99,851	$ 113,913	$ 84,110

Note 5 Investment Income

(a) Interest earned by the Crop Reinsurance Fund of Alberta of $3,516,652(1982 $3,380,723) on deposits in the Consolidated Cash Investment Trust Fund has been credited directly to the General Revenue Fund and is not reflected in these summary financial statements.

(b) Interest earned by the General Trust Account is not allocated to individual depositors but is instead credited in full directly to the General Revenue Fund. For this reason, the amount of the interest earned by the Sale of Estrays has not been quantified and has not been reflected in these summary financial statements.

Note 6 Comparative Figures

These summary financial statements include the financial position and results of operations of the Fish and Wildlife Habitat Fund, which for the year ended March 31, 1982 were reflected in the Summary Statement of Trust Funds in the Public Accounts of the Province of Alberta.

The financial position and results of operations of the Alberta Dairy Control Board previously included in these summary financial statements are now reported separately.

The 1982 figures have been restated where necessary to conform to the 1983 presentation.

Note 7 Approval of Financial Statements

These financial statements were approved by management on December 9, 1983.

SECTION 5

1982-83
PUBLIC ACCOUNTS

PROVINCIAL CORPORATIONS – FINANCIAL STATEMENTS

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PROVINCIAL CORPORATIONS – FINANCIAL STATEMENTS

Introduction:

Section 1(1)(n) of the Financial Administration Act defines a Provincial corporation as

"(i) a corporation that is incorporated by or under an Act of the Legislature, other than a local or private Act, all or a majority of whose members or directors are appointed or designated, either by their personal names or by their names of office, by an act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor in Council or of a Minister of the Crown or by any combination thereof, or

(ii) a corporation all of whose issued voting shares of every class are owned by the Crown or held in trust for the Crown or are partly owned by the Crown and partly held in trust for the Crown, but does not include a new town or a housing authority incorporated under section 39 of the Alberta Housing Act."

The Provincial corporations included in this section are subsidized in some manner by the General Revenue Fund and are considered to complement a Government programme. They are included in the consolidated financial statements after adjusting the accounts to conform with the basis of accounting used for the General Revenue Fund.

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expense and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Operating Expense
Schedule of Farm Loan Incentives

AUDITOR'S REPORT

To the Board of Directors of the
Alberta Agricultural Development Corporation

I have examined the balance sheet of the Alberta Agricultural Development Corporation as at March 31, 1983 and the statements of revenue, expense and retained earnings, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, applied, after giving retroactive effect to the change in the method of accounting for fixed assets as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Edmonton, Alberta
June 30, 1983

C.A.
Auditor General

Statement A

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 750	$ 750
Deposits in trust (Note 5)	7,451,920	27,437,090
Accounts receivable	109,281	63,160
Accrued interest receivable (Note 6)	35,001,965	23,956,284
Guarantee implementations receivable (Notes 7 and 12)	1,516,392	2,205,088
Principal due within one year on direct loans receivable (Note 8)	25,929,772	16,998,566
	70,010,080	70,660,938
Direct loans receivable (Notes 8 and 12)	689,994,277	506,699,061
Other (Notes 9 and 12)	652,230	568,960
Fixed assets (Notes 3 and 10)	315,879	85,250
Trust (Note 11)	86,914	109,823
	$ 761,059,380	$ 578,124,032
LIABILITIES		
Current:		
Accounts payable, Province of Alberta	$ 19,259,604	$ 13,299,912
Accounts payable, other	1,760,863	1,285,923
Guarantee implementations payable	1,111,709	512,950
Accrued incentives payable	9,612,606	7,387,780
Principal due within one year on long-term debt (Note 14)	15,000,000	11,240,000
	46,744,782	33,726,565
Long-term debt (Note 14)	703,000,000	537,000,000
Equity:		
Reserve for contingent liabilities (Note 15)	6,629,000	3,608,000
Retained earnings, Statement B	4,598,684	3,679,644
	11,227,684	7,287,644
Trust (Note 11)	86,914	109,823
	$ 761,059,380	$ 578,124,032

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
STATEMENT OF REVENUE, EXPENSE AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Interest	$71,405,439	$48,974,244
Administrative fees	58,433	55,683
Miscellaneous	7,180	160,834
	71,471,052	49,190,761
Expense:		
Interest on long-term debt	86,562,619	54,568,352
Operating, Schedule 1	6,182,969	4,737,219
Farm loan incentives, Schedule 2	23,762,637	13,972,274
Provision for doubtful accounts and losses (Note 12)	10,572,123	6,917,729
	127,080,348	80,195,574
Operating loss	55,609,296	31,004,813
Contribution by the Province of Alberta (Note 4)	59,549,336	31,175,000
Net income for the year	3,940,040	170,187
Retained earnings at beginning of year, as restated (Note 3)	3,679,644	3,517,457
	7,619,684	3,687,644
Transfer to reserve for contingent liabilities (Note 15)	3,021,000	8,000
Retained earnings at end of year	$ 4,598,684	$ 3,679,644

Statement C

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided from:		
Net income for the year, Statement B	$ 3,940,040	$ 170,187
Doubtful accounts provision	10,572,123	6,917,729
Depreciation	35,712	17,204
Funds from operations	14,547,875	7,105,120
Proceeds from issue of long-term debt	181,000,000	232,000,000
Repayments of direct loans receivable	12,792,748	6,890,876
Increase in accounts payable, Province of Alberta	5,959,692	8,408,264
Increase in accrued incentives payable	2,224,826	5,138,880
Recoveries of guarantee implementations receivable	571,063	565,497
Increase in accounts payable, other	474,940	821,955
Recoveries of other assets	—	809,284
	217,571,144	261,739,876
Funds were applied to:		
Disbursements of direct loans	212,683,100	217,043,400
Repayments of long-term debt	11,240,000	7,000,000
Increase in accrued interest receivable	11,145,015	11,845,774
Implementation of guarantees	2,092,467	5,523,137
Fixed asset purchases	266,341	39,494
Increase in other assets	83,270	60,932
Increase (decrease) in accounts receivable	46,121	(12,192)
	237,556,314	241,500,545
Increase (decrease) in cash and deposits in trust	$ (19,985,170)	$ 20,239,331

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Agricultural Development Corporation operates under the authority of the Agricultural Development Act, Chapter A-7, Revised Statutes of Alberta 1980.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

(a) General
These financial statements have been prepared in accordance with generally accepted accounting principles.

(b) Fixed assets and depreciation
Fixed assets having a cost in excess of $500 are capitalized and shown in the balance sheet. Depreciation is recorded on a straight line basis over the following estimated useful lives of the assets:

Electronic data processing equipment	5 years
Office equipment	10 years

(c) Allowance for doubtful accounts
The Corporation provides for losses on direct loans, guarantee implementations and other assets.

Note 3 Change in Accounting Policy

The Corporation has adopted the generally accepted accounting principle of recording fixed assets in the balance sheet and depreciating those assets over their estimated useful lives. Prior to April 1, 1982, the policy was to expense fixed assets in the year of purchase.

As at April 1, 1982, assets having a total cost of $159,447 were capitalized and accumulated depreciation of $74,197 related to those assets was recorded. Retained earnings were adjusted by $85,250 for the net book value of the assets recorded. Of this amount, $22,290 relates to 1982 and the comparative figures have been adjusted to capitalize fixed asset purchases of $39,494 and record depreciation expense of $17,204. Retained earnings at April 1, 1981 have been increased by $62,960 to $3,517,457.

The effect of the change in the current year is to capitalize $266,341 of fixed asset purchases which previously would have been expensed and to record $35,712 of depreciation expense.

Note 4 Financial Structure

The Corporation's operations are funded through the sale of debentures to the Alberta Heritage Savings Trust Fund and a contribution from the General Revenue Fund of the Province of Alberta.

Office accommodation and field support staff are provided at no charge by the Province and accordingly are not reflected in these financial statements.

Note 5 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 6 Accrued Interest Receivable

Accrued interest receivable consists of:

	1983	1982
Interest on direct loans	$32,455,210	$21,759,893
Interest on deposits in trust	442,570	903,758
Interest on guarantee implementations	2,104,185	1,292,633
	$35,001,965	$23,956,284

Note 7 Guarantee Implementations Receivable

Loan guarantee payments made to financial institutions for uncollectable loans made by them under the Corporation's guarantee are generally of a demand nature and are therefore classified as current assets.

	1983	1982
Guarantee implementations receivable	$10,261,392	$ 8,757,978
Less: Allowance for doubtful accounts (Note 12)	8,745,000	6,552,890
	$ 1,516,392	$ 2,205,088

Note 8 Direct Loans Receivable

Direct loans are secured by agreements for sale and mortgages and are repayable in instalments due as follows, assuming that options to renew will be exercised when applicable:

	1983	1982
Arrears of principal and interest	$ 16,365,734	$ 10,398,756
Principal due in		
1 year	9,564,038	6,599,810
2 years	12,220,739	9,105,302
3 years	13,603,445	9,858,672
4 years	14,797,944	10,906,839
5 years	16,365,947	11,638,233
6 - 10 years	101,420,823	72,077,847
Over 10 years	545,993,379	400,361,168
	730,332,049	530,946,627
Less: Allowance for doubtful accounts (Note 12)	14,408,000	7,249,000
	715,924,049	523,697,627
Less: Current portion	25,929,772	16,998,566
	$ 689,994,277	$ 506,699,061

Note 9 Other Assets

Assets at cost, acquired by the Corporation as a result of security and related action are as follows:

	1983	1982
Unlisted preferred shares	$ 250,001	$ 250,001
Lambco plant, equipment and advances (Note 13)	652,229	568,959
	902,230	818,960
Less: Allowance for loss on realization (Note 12)	250,000	250,000
	$ 652,230	$ 568,960

Note 10 Fixed Assets and Depreciation

Fixed assets are comprised of the following:

	Cost	Accumulated Depreciation	1983 Net Book Value	1982 Net Book Value
Office equipment	$ 195,538	$ 89,871	$ 105,667	$ 77,387
Electronic data processing equipment	230,250	20,038	210,212	7,863
	$ 425,788	$ 109,909	$ 315,879	$ 85,250

Note 11 Trust Assets and Liabilities

Prior to December 15, 1975 the Province of Alberta indemnified the Corporation for all guarantee implementations in return for subrogation of collection rights. The balances shown reflect the total outstanding guarantee payments from this period less an estimated uncollectable amount of $300,000 (1982 $329,468).

Note 12 Allowance for Doubtful Accounts and Losses

Asset balances are shown net of the following allowances:

	Direct Loans	Guarantee Implementations	Other Assets	Total
Allowance at beginning of year	$ 7,249,000	$ 6,552,890	$ 250,000	$14,051,890
Less: Accounts written off	504,930	716,083	—	1,221,013
	6,744,070	5,836,807	250,000	12,830,877
Increase in allowance	7,663,930	2,908,193	—	10,572,123
Allowance at end of year	$14,408,000	$ 8,745,000	$ 250,000	$23,403,000

Note 13 Lambco Plant and Equipment

Pursuant to an agreement between Lamb Processors Co-op Ltd., the Province of Alberta and the Corporation, the Corporation acquired the net assets and business of the Co-op. The Corporation has since provided operating advances to Lambco in accordance with the agreement. Grants from the Province reimburse the Corporation for Lambco operating losses before depreciation expense and also for capital expenditures of Lambco to the extent that capital expenditures exceed any operating profit before depreciation expense for the year. As at March 31, 1983 the Corporation's investment in Lambco was $652,229 (1982 $568,959). Operating revenue and expenses of Lambco are not consolidated in the financial statements of the Corporation.

Furthermore, the Province will indemnify the Corporation for any losses which might be incurred on disposal of Lambco. Any disposal proceeds in excess of the Corporation's investment in Lambco will be payable to the Province.

Note 14 Long-Term Debt

Debentures payable to the Province of Alberta are as follows:

			Principal Outstanding	
Series	Maturity Date	Interest Rate	1983	1982
A1	March 31, 2004	10.15%	$ 46,000,000	$ 47,000,000
A2	March 31, 2004	9.63	69,000,000	70,500,000
A3	March 31, 2004	10.15	11,960,000	12,220,000
A4	May 1, 2004	10.35	20,680,000	21,120,000
B1	September 1, 2004	10.15	18,800,000	19,200,000
B2	March 1, 2005	11.85	18,800,000	19,200,000
C1	June 1, 2005	11.98	14,400,000	14,700,000
C2	August 1, 2005	11.94	24,000,000	24,500,000
C3	October 1, 2005	13.47	24,000,000	24,500,000
C4	December 1, 2005	13.66	14,400,000	14,700,000
D1	February 1, 2006	13.63	14,400,000	14,700,000
D2	March 1, 2006	14.20	24,000,000	24,500,000
D3	March 31, 2006	14.14	28,800,000	29,400,000
D4	May 1, 2006	15.41	14,700,000	15,000,000
D5	June 1, 2006	16.11	19,600,000	20,000,000
D6	July 1, 2006	16.00	12,740,000	13,000,000
D7	August 1, 2006	17.33	21,560,000	22,000,000
D8	September 1, 2006	17.71	9,800,000	10,000,000
E1	September 23, 2006	17.90	16,660,000	17,000,000
E2	October 1, 2006	17.81	18,620,000	19,000,000
E3	November 1, 2006	17.93	17,640,000	18,000,000
E4	December 1, 2006	15.78	16,660,000	17,000,000
E5	January 4, 2007	16.50	11,760,000	12,000,000
E6	February 1, 2007	17.12	18,620,000	19,000,000
E7	March 1, 2007	17.00	29,400,000	30,000,000
E8	April 1, 2007	16.28	19,000,000	
E9	June 30, 2007	17.28	20,000,000	
E10	August 1, 2007	16.83	18,000,000	
E11	September 1, 2007	15.29	11,000,000	
F1	September 23, 2007	15.00	33,000,000	
F2	November 1, 2007	13.43	15,000,000	
F3	December 1, 2007	12.82	11,000,000	
F4	January 4, 2008	12.41	21,000,000	
F5	February 1, 2008	13.03	13,000,000	
F6	March 1, 2008	12.64	20,000,000	
			718,000,000	548,240,000
	Less: Current portion		15,000,000	11,240,000
			$ 703,000,000	$ 537,000,000

Principal repayments due in each of the next five years are as follows:

Year ended March 31, 1984	$15,000,000
1985	16,380,000
1986	17,000,000
1987	18,500,000
1988	20,620,000

Note 15 Contingent Liabilities and Commitments

The Corporation has the following contingent liabilities and commitments:

- Approximately $80,930,000 (1982 $89,610,000) with respect to loan guarantees against which a specific reserve for potential losses of $6,629,000 (1982 $3,608,000) has been accrued.
- Approximately $93,500,000 (1982 $85,000,000) with respect to farm loan incentives which will arise over the next five years if applicants comply with requirements of the programs.
- As at March 31, 1983 undisbursed loans of $45,642,500 (1982 $56,682,800) had been approved.

Note 16 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 17 Approval of Financial Statements

These financial statements were approved by management on June 30, 1983.

Schedule 1

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
SCHEDULE OF OPERATING EXPENSE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Salaries and wages	$4,186,346	$3,194,815
Travel	580,774	476,622
Employee benefits	466,093	314,972
Directors' fees	200,723	189,350
Professional fees	108,889	137,407
Communications	90,467	62,046
Stationery and office supplies	81,199	40,315
Data processing	79,899	38,864
Equipment rental and repair	76,990	80,910
Printing and binding	73,437	56,569
Postage, freight and express	51,670	17,507
Meetings and conferences	50,792	41,159
Equipment purchases	46,652	10,317
Depreciation	35,712	17,204
Legal	33,181	27,600
Advertising	20,145	17,160
Microfilming	—	14,402
	$6,182,969	$4,737,219

Schedule 2

ALBERTA AGRICULTURAL DEVELOPMENT CORPORATION
SCHEDULE OF FARM LOAN INCENTIVES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Beginning farmer program	$21,859,344	$13,077,020
Dairy development incentive program	529,830	487,450
Alfalfa inventory support program	366,609	—
Alfalfa earned incentives program	340,000	—
Native range incentive program	315,066	286,443
Alfalfa industry program	187,727	—
Sheep incentive program	57,003	42,268
Vegetable storage program	54,089	4,503
Farm booster program	44,375	19,011
Grants to estates of deceased borrowers	8,594	55,579
	$23,762,637	$13,972,274

ALBERTA AGRICULTURAL RESEARCH TRUST
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Trustees of the
Alberta Agricultural Research Trust

I have examined the balance sheet of the Alberta Agricultural Research Trust as at March 31, 1983 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
August 31, 1983

Statement A

ALBERTA AGRICULTURAL RESEARCH TRUST
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Deposits in trust (Note 3)	$ 249,185	$ 64,827
LIABILITIES		
Research grants payable	$ 143,567	$ —
Unexpended funds, Statement B	105,618	64,827
	$ 249,185	$ 64,827

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA AGRICULTURAL RESEARCH TRUST
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Contributions from the Province of Alberta, Department of Agriculture	$ 250,000	$ 255,000
Contributions from industry	137,685	135,000
Interest	31,367	29,953
	419,052	419,953
EXPENDITURE		
Research grants	355,072	361,040
Administration charge	23,189	23,205
	378,261	384,245
Excess of revenue over expenditure	40,791	35,708
Unexpended funds at beginning of year	64,827	29,119
Unexpended funds at end of year	$ 105,618	$ 64,827

ALBERTA AGRICULTURAL RESEARCH TRUST
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Agricultural Research Trust operates under the authority of the Alberta Agricultural Research Trust Act, Chapter A-14, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

General

Research grants are recorded in these financial statements when approved for payment to researchers' accounts. Unexpended balances of grant funds held in researchers' accounts are not reflected in these financial statements.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Approval of Financial Statements

These financial statements were approved by management on August 31, 1983.

ALBERTA DAIRY CONTROL BOARD
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the
Alberta Dairy Control Board

I have examined the balance sheet of the Alberta Dairy Control Board as at March 31, 1983 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for revenue from levies as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
November 25, 1983

Statement A

ALBERTA DAIRY CONTROL BOARD
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Operating:		
Current:		
Cash	$ 32,536	$ 44,312
Deposits in trust (Note 4)	416,830	345,552
Term deposits	28,321	24,797
Management fees and levies receivable	43,443	39,332
	521,130	453,993
Trust: (Note 5)		
Deposits in trust (Note 4)	1,129,623	554,319
Levies receivable	1,161,695	654,834
	2,291,318	1,209,153
	$ 2,812,448	$ 1,663,146
LIABILITIES AND RETAINED EARNINGS		
Operating:		
Current:		
Due to the Province of Alberta	$ 86,764	$ 61,827
Due to producers under qualifying milk pooling plan	31,820	43,596
Accounts payable	15,242	6,424
	133,826	111,847
Retained earnings, Statement B	387,304	342,146
	521,130	453,993
Trust: (Note 5)		
Over-quota levies refundable to producers	160,386	—
Due to the Canadian Dairy Commission	2,130,932	1,209,153
	2,291,318	1,209,153
	$ 2,812,448	$ 1,663,146

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA DAIRY CONTROL BOARD
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Levies	$ 252,381	$ 246,368
Management fees	220,906	210,529
Quota exchange, net	1,867	—
	475,154	456,897
EXPENSE		
Salaries and employee benefits	322,051	283,493
Travel	48,808	45,014
Grants and subsidies	36,108	29,203
Printing, stationery and office supplies	7,595	4,305
Board fees	6,750	6,992
Telephone and communication	2,890	2,662
Freight and postage	2,836	2,866
Equipment rental	1,789	2,001
Repairs and maintenance	748	634
Office equipment	348	1,478
Miscellaneous	73	28
	429,996	378,676
Net income for the year	45,158	78,221
Retained earnings at beginning of year, as restated (Note 3)	342,146	263,925
Retained earnings at end of year	$ 387,304	$ 342,146

ALBERTA DAIRY CONTROL BOARD
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 **Authority**

The Alberta Dairy Control Board operates under the authority of the Dairy Board Act, Chapter D-1, Revised Statutes of Alberta 1980.

Note 2 **Significant Accounting Policies and Reporting Practices**

Interest and License Fee Income

Interest from deposits in trust and term deposits, and license fee income have been credited directly to the General Revenue Fund of the Province and are not reflected in these financial statements.

Administration Costs

Accommodation, office furniture and certain office equipment are provided to the Alberta Dairy Control Board at no cost by the Province. In addition, 25% of the costs of enforcement and administration of the regulations under the Dairy Board Act which amounted to $52,880 for the year ended March 31, 1983, are borne by the Province and are not reflected in these financial statements.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 **Change in Accounting Policy**

In prior years, revenue from levies was recorded on a cash basis. The policy was changed in the current year to include levies receivable in revenue. As a result of this change, retained earnings at the beginning of the year have been restated as follows:

	1983	1982
Retained earnings at beginning of year, as previously reported	$ 303,888	$ 228,412
Add: Levies receivable	38,258	35,513
Retained earnings at beginning of year, as restated	$ 342,146	$ 263,925

Note 4 **Deposits in Trust**

Deposits in trust consist of deposits in the General Trust Account of the Province of Alberta.

Note 5 **Canadian Dairy Commission**

Under the Comprehensive Milk Marketing Plan, the Board collects levies from producers and forwards the levies to the Canadian Dairy Commission. During the year, approximately $10,750,000 of levies was collected for remittance to the Commission.

Note 6 **Comparative Figures**

In prior years, the Board's financial activities were reflected in the statement of Other Regulated Funds in the Public Accounts of the Province of Alberta.

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 7 **Approval of Financial Statements**

These financial statements were approved by management on November 25, 1983.

ALBERTA HAIL AND CROP INSURANCE CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Reserve - Crop Insurance
Statement of Revenue, Expenditure and Reserve - Hail Insurance
Notes to the Financial Statements
Schedule of Administration Expenses - Crop Insurance
Schedule of Administration Expenses - Hail Insurance
Schedule of Trust Assets and Liabilities
Schedule of Trust Revenue, Expenditure and Unexpended Funds

AUDITOR'S REPORT

To the Board of Directors of the Alberta Hail and Crop Insurance Corporation

I have examined the balance sheet of the Alberta Hail and Crop Insurance Corporation as at March 31, 1983 and the statements of revenue, expenditure and reserves for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
July 5, 1983

Statement A

ALBERTA HAIL AND CROP INSURANCE CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
General		
Current:		
Cash	$ 368,907	$ 5,524,996
Short-term investments (Note 3)	81,314,790	75,461,158
Accounts receivable (Note 4)	1,409,952	1,359,134
Accrued interest receivable	1,661,079	3,017,031
Prepaid expenses	37,217	19,972
Due from Wildlife Damage Fund	45,564	36,881
Due from Feed Freight Assistance Program	—	43,300
	84,837,509	85,462,472
Long-term investments: (Note 3)	7,044,871	7,499,836
Fixed, at cost:		
Automobiles	78,345	77,344
Furniture and equipment	302,297	278,902
	380,642	356,246
	92,263,022	93,318,554
Trust, Schedule 3 (Note 5)	2,664,705	1,131,744
	$94,927,727	$94,450,298
LIABILITIES		
General		
Current:		
Accounts payable (Note 6)	$ 1,116,715	$ 6,471,625
Salaries and commissions payable	261,705	304,505
Premium refunds payable	1,072,290	2,735,339
Estimated indemnities payable	708,481	—
	3,159,191	9,511,469
Capital surplus arising from furniture, equipment and automobiles provided from income	380,642	356,246
Reserves:		
Crop insurance, Statement B	78,111,173	68,564,433
Hail insurance, Statement C	10,612,016	14,886,406
	88,723,189	83,450,839
	92,263,022	93,318,554
Trust, Schedule 3 (Note 5)	2,664,705	1,131,744
	$94,927,727	$94,450,298

The accompanying notes are part of
these financial statements.

Statement B

ALBERTA HAIL AND CROP INSURANCE CORPORATION
STATEMENT OF REVENUE, EXPENDITURE AND RESERVE - CROP INSURANCE
FOR THE YEAR ENDED MARCH 31, 1983

	1983			1982
	Basic Crop Program	Honey Program	Total	
REVENUE				
Premiums charged:				
Insured persons	$34,736,983	$ 127,484	$34,864,467	$32,242,619
Province of Alberta (Note 2(b))	1,375,899	126,450	1,502,349	1,421,713
	36,112,882	253,934	36,366,816	33,664,332
Matching portion Government of Canada (Note 2(c))	35,807,994	—	35,807,994	33,113,421
	71,920,876	253,934	72,174,810	66,777,753
Investment income	10,913,136	—	10,913,136	9,316,057
	$82,834,012	$ 253,934	83,087,946	76,093,810
EXPENDITURE				
Indemnities	$62,545,908	$ 1,240,717	63,786,625	27,445,234
Less: Recoveries from the Province of Alberta (Note 2(b))	—	987,817	987,817	—
	$62,545,908	$ 252,900	62,798,808	27,445,234
Reinsurance premiums: (Note 7)				
Crop Reinsurance Fund of Canada for Alberta			5,371,199	9,934,026
Crop Reinsurance Fund of Alberta			5,371,199	4,967,013
Administration expenses, Schedule 1			4,148,631	3,423,921
			77,689,837	45,770,194
Deduct: Administration expenses charged to Province of Alberta (Note 2(d))			4,148,631	3,423,921
			73,541,206	42,346,273
Surplus for the year			9,546,740	33,747,537
Reserve, beginning of year			68,564,433	34,816,896
Reserve, end of year			$78,111,173	$68,564,433

Statement C

ALBERTA HAIL AND CROP INSURANCE CORPORATION
STATEMENT OF REVENUE, EXPENDITURE AND RESERVE - HAIL INSURANCE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Premiums charged	$15,328,883	$12,923,473
Deduct: Cash discounts allowed	325,230	259,510
Premium refunds	1,126,104	2,737,236
	1,451,334	2,996,746
Premiums, net	13,877,549	9,926,727
Investment income	1,819,617	1,999,426
	15,697,166	11,926,153
EXPENDITURE		
Indemnities	17,529,136	6,453,454
Reinsurance premium	—	48,784
Administration expenses, Schedule 2	2,442,420	1,859,366
	19,971,556	8,361,604
Surplus (deficit) for the year	(4,274,390)	3,564,549
Reserve, beginning of year (Note 8)	14,886,406	11,321,857
Reserve, end of year	$10,612,016	$14,886,406

ALBERTA HAIL AND CROP INSURANCE CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Hail and Crop Insurance Corporation operates under the authority of the Hail and Crop Insurance Act, Chapter H-1, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

(a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except that the cost of furniture, equipment and automobiles is charged to operations in the year of acquisition. The cumulative total of furniture, equipment and automobile purchases is shown in the balance sheet with a corresponding credit shown as capital surplus.

(b) Premiums - Province of Alberta

(i) In accordance with Crop Insurance Regulations proclaimed pursuant to the Hail and Crop Insurance Act, the Province of Alberta pays one-half of the insured person's portion of premium costs in excess of a stipulated percentage of the dollar coverage on grain and oilseed crops.

(ii) The Province of Alberta has undertaken to underwrite the Honey Program which was initiated in 1982. To this extent, the Province matches the premiums charged to insured persons and also covers any deficit created by claims exceeding total premiums.

(c) Premiums - Matching Portion Government of Canada

An agreement between the Province of Alberta and the Government of Canada provides for the matching, by the Government of Canada, of crop insurance premiums collected from insured persons. The Corporation recognizes as revenue all premiums on crop policies sold during the year and, in accordance with the terms of this agreement, recognizes as revenue the matching portion of crop insurance premiums as collected.

(d) Administration Expenses

The agreement between the Province of Alberta and the Government of Canada providing for the matching of crop insurance premiums by the Government of Canada, also stipulates that all administration expenses relating to the crop insurance program will be met by the Province of Alberta. Certain of these costs are common to both the crop insurance and hail insurance programs and are allocated to the relative programs on the basis of the number of insurance contracts processed in the year. Certain office accommodations are provided by the Province of Alberta at no charge and accordingly their costs are not reflected in these financial statements.

(e) Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Investments

Investments are recorded at cost and are summarized as follows:

	1983		1982	
	Short-term	Long-term	Short-term	Long-term
Bonds and debentures:				
Government of Canada direct and guaranteed	$ —	$ 1,328,389	$ —	$ 1,317,000
Provincial direct and guaranteed	234,863	3,723,237	—	3,914,111
Municipal	69,930	199,852	34,750	265,950
Guaranteed investment certificates and term deposits	81,009,997	1,793,393	75,426,408	2,002,775
	$81,314,790	$ 7,044,871	$75,461,158	$ 7,499,836
Approximate market value at March 31	$81,307,712	$ 6,202,506	$76,581,156	$ 5,279,031

Note 4 **Accounts Receivable**

Accounts receivable consist of the following:

	1983	1982
Premiums	$ 1,392,822	$ 1,346,901
Sundry	17,130	12,233
	$ 1,409,952	$ 1,359,134

Note 5 Trust Funds

The Corporation is responsible for the administration of various agricultural related programs of the Province of Alberta and the Government of Canada. These are summarized on Schedules 3 and 4

Note 6 Accounts Payable

Accounts payable consist of the following

	1983	1982
Operating accounts	$ 131,925	$ 72,778
Province of Alberta	748,209	1,040,944
Crop Reinsurance Fund of Alberta	89,936	4,967,013
Crop Reinsurance Fund of Canada for Alberta	146,645	390,890
	$ 1,116,715	$ 6,471,625

Note 7 Reinsurance

Crop

In accordance with the terms of the agreement between the Province of Alberta and the Government of Canada, the Corporation is liable for reinsurance premiums to the Crop Reinsurance Fund of Alberta and the Crop Reinsurance Fund of Canada for Alberta. These premiums are based on premiums collected plus the matching portion paid by the Government of Canada. The balances in these funds, as at March 31, which are available to pay indemnities, are as follows

	1983	1982
Crop Reinsurance Fund of Alberta	$31,827,321	$26,456,122
Crop Reinsurance Fund of Canada for Alberta	47,613,750	42,242,551
	$79,441,071	$68,698,673

Note 8 Appropriation from Reserves - Hail

A special dividend reserve amounting to $1,000,000 was established prior to 1982 to cover any deficit from hail insurance operations as a result of premium refunds made in any insurance year. The amount available for this purpose in any one year was the lesser of

(i) the amount of the deficit incurred and

(ii) the amount of the premium refund

The full amount of this dividend reserve was required to cover the current year's premium refunds

Note 9 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation

Note 10 Approval of Financial Statements

These financial statements were approved by management on July 5, 1983

Schedule 1

ALBERTA HAIL AND CROP INSURANCE CORPORATION
SCHEDULE OF ADMINISTRATION EXPENSES - CROP INSURANCE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Salaries and employee benefits	$ 1,743,203	$ 1,535,695
Adjusters' wages and expenses	1,109,171	784,055
Fieldmen's wages and expenses	386,844	348,792
Data processing	150,314	108,482
Collection commissions and expenses	132,754	125,944
Printing, stationery and office supplies	112,029	81,797
Advertising	108,858	96,543
Office rental costs	81,626	74,442
Directors' fees and expenses	70,383	93,806
Postage and freight	69,074	52,080
Travel and automobile expenses	51,976	38,223
Telephone	44,553	33,165
Furniture and equipment	42,586	25,562
Research	17,997	6,716
Grain grading costs	15,327	11,686
Bonds and insurance	6,540	4,098
Miscellaneous	5,396	2,835
	$ 4,148,631	$ 3,423,921

Schedule 2

ALBERTA HAIL AND CROP INSURANCE CORPORATION
SCHEDULE OF ADMINISTRATION EXPENSES - HAIL INSURANCE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Agents' commissions	$ 1,448,481	$ 1,228,806
Salaries and employee benefits	357,269	299,153
Adjusters' wages and expenses	335,219	113,089
Data processing	67,255	45,536
Collection commissions and expenses	59,825	27,315
Advertising	53,123	45,542
Directors' fees and expenses	30,164	38,315
Printing, stationery and office supplies	27,858	21,484
Postage and freight	21,644	16,751
Travel and automobile expenses	18,252	13,170
Furniture and equipment	15,186	3,729
Telephone	4,190	3,617
Bonds and insurance	2,803	1,674
Miscellaneous	1,151	1,185
	$ 2,442,420	$ 1,859,366

Schedule 3

ALBERTA HAIL AND CROP INSURANCE CORPORATION
SCHEDULE OF TRUST ASSETS AND LIABILITIES
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Wildlife Damage Fund:		
Cash	$ 560	$ 24,999
Due from Province of Alberta	725,836	9,095
Accrued interest receivable	3	2,787
	726,399	36,881
Feed Freight Assistance Program:		
Cash	—	1,083,558
Accrued interest receivable	—	11,305
	—	1,094,863
Northern Drought Disaster Crop Advance Assistance Program:		
Cash	1,923,097	—
Accrued interest receivable	15,209	—
	1,938,306	—
	$ 2,664,705	$ 1,131,744
LIABILITIES		
Wildlife Damage Fund:		
Claims payable	$ 666,158	$ —
Accounts payable	14,677	—
Due to general	45,564	36,881
	726,399	36,881
Feed Freight Assistance Program:		
Due to general	—	43,300
Unexpended funds	—	1,051,563
	—	1,094,863
Northern Drought Disaster Crop Advance Assistance Program:		
Claim advances and accounts payable	229,570	—
Unexpended funds	1,708,736	—
	1,938,306	—
	$ 2,664,705	$ 1,131,744

Schedule 4

ALBERTA HAIL AND CROP INSURANCE CORPORATION
SCHEDULE OF TRUST REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Wildlife Damage Fund:		
Revenue		
Contributions from the Province of Alberta	$ 725,836	$ 559,096
Prior year claim overpayments recovered	560	—
Interest income	4,465	7,371
	730,861	566,467
Expenditure		
Claims	666,158	516,071
Administration expenses	64,703	50,396
	730,861	566,467
Excess of revenue over expenditure	—	—
Unexpended funds, beginning of year	—	—
Unexpended funds, end of year	$ —	$ —
Feed Freight Assistance Program:		
Revenue		
Contributions from the Province of Alberta	$ 1,824,311	$ 1,953,657
Interest income	33,406	112,389
	1,857,717	2,066,046
Expenditure		
Claims	2,836,880	1,817,526
Administration expenses	70,861	43,300
Surplus funds returned to the Province of Alberta	1,539	—
	2,909,280	1,860,826
Excess of revenue over expenditure	(1,051,563)	205,220
Unexpended funds, beginning of year	1,051,563	846,343
Unexpended funds, end of year	$ —	$ 1,051,563
Northern Drought Disaster Crop Advance Assistance Program:		
Revenue		
Contributions from the Province of Alberta	$19,000,000	$ —
Interest income	179,863	—
	19,179,863	—
Expenditure		
Advances to claimants (see Note)	17,186,900	—
Adjusting expenses	218,594	—
Administration expenses	65,633	—
	17,471,127	—
Excess of revenue over expenditure being unexpended funds, end of year	$ 1,708,736	$ —

Note: Advances to claimants are forgivable at the rate of 1/3 per year for each of the 3 succeeding years in which the claimant carries crop insurance with the Corporation.

IRRIGATION LAND MANAGER
FINANCIAL STATEMENT
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Notes to the Financial Statement

AUDITOR'S REPORT

To the Irrigation Land Manager

I have examined the balance sheet of the Irrigation Land Manager as at December 31, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the Irrigation Land Manager as at December 31, 1982 on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
February 23, 1983

IRRIGATION LAND MANAGER
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Cash	$ 30,954	$ 69,486
Agreements receivable (Note 2)	201,299	232,158
Interest accrued on agreements receivable	7,238	8,992
Land and improvements, at cost	206,583	212,785
	$ 446,074	$ 523,421
LIABILITIES		
Due to Provincial Treasurer		
Excess of collections over remittances	$ 30,954	$ 69,486
Reserves		
Agreements and interest receivable	208,537	241,150
Land	206,583	212,785
	415,120	453,935
	$ 446,074	$ 523,421

The accompanying notes are part
of this financial statement

IRRIGATION LAND MANAGER
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 1982

Note 1 Authority

The Irrigation Land Manager operates under the authority of the Irrigation Land Manager Act, Chapter I-12, Revised Statutes of Alberta 1980

Note 2 Agreements Receivable

Agreements receivable consist of

	1982	1981
Land sale	$ 201,229	$ 231,178
Water right	70	980
	$ 201,299	$ 232,158

Note 3 Lease Rentals Receivable

Lease rentals receivable estimated by the Land Manager to amount to $15,284 are not reflected in the balance sheet. Proceeds, when received, will be remitted to the Provincial Treasurer

Note 4 Approval of Financial Statement

This financial statement was approved by management on February 23, 1983

THE ALBERTA ART FOUNDATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of The Alberta Art Foundation

I have examined the balance sheet of The Alberta Art Foundation as at March 31, 1983 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
July 11, 1983

Statement A

THE ALBERTA ART FOUNDATION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Deposits in trust (Note 3)	$ 1,307,470	$ 1,073,473
Cash	50	—
Accounts receivable	2	22
	1,307,522	1,073,495
Fixed:		
Service equipment, at cost	11,284	11,024
Less: Accumulated depreciation	4,351	3,341
	6,933	7,683
Art collection:		
Purchased, at cost	612,650	518,127
Donated, at appraised value	178,556	172,762
	798,139	698,572
	$ 2,105,661	$ 1,772,067
LIABILITIES AND SURPLUS		
Current:		
Accounts payable	$ 32,771	$ 9,139
Contributed surplus	178,556	172,762
Appropriated surplus for future funding (Note 4)	1,305,586	1,017,000
Surplus, Statement B	588,748	573,166
	$ 2,105,661	$ 1,772,067

The accompanying notes are part
of these financial statements

THE ALBERTA ART FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Western Canada Lottery Alberta Division	$ 384,782	$ 390,500
Interest	161,781	153,044
Grants from the Province of Alberta — Department of Culture	50,000	50,000
Miscellaneous income	647	22
	597,210	593,566
EXPENDITURE		
Wages	74,958	49,266
Printing	58,313	63,656
Fees and commissions	40,430	38,433
Technical and professional services	34,137	—
Members' travel and expenses	26,952	25,456
Photographic services	14,947	1,774
Consulting services	8,670	450
Public relations	6,577	9,553
Postage and freight	6,209	5,336
Framing supplies	5,806	2,357
Shipping and wrapping supplies	4,213	968
Advertising	3,317	5,210
Awards and grants	1,821	495
Stationery and office supplies	1,623	1,029
Video tape productions	1,480	6,570
Depreciation	1,010	992
Telephone and telegraph	701	567
Miscellaneous	1,878	1,766
	293,042	213,878
Excess of revenue over expenditure	304,168	379,688
Surplus at beginning of year	573,166	486,353
	877,334	866,041
Transferred to appropriated surplus for future funding (Note 4)	288,586	292,875
Surplus at end of year	$ 588,748	$ 573,166

THE ALBERTA ART FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Art Foundation operates as a non-profit entity under the authority of the Alberta Art Foundation Act, Chapter A-15, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is therefore not reflected in these financial statements.

Art Collection

Items purchased by the Foundation have been shown at cost. Donated items are shown at appraised value at date of acquisition and are recorded as contributed surplus. Appraisals are performed by either the Foundation personnel or a professional appraiser as determined by the Foundation. Appraised value adjustments may arise upon Board decisions to obtain professional appraisals subsequent to initial Foundation appraisal.

Depreciation

Service equipment is capitalized at cost and depreciated over 10 years to an estimated salvage value.

Administration Expenses

The costs of accommodation and other administration expenses are provided from the General Revenue Fund of the Province of Alberta, and accordingly are not reflected in these financial statements.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Appropriated Surplus for Future Funding

By a resolution of the Board of Directors $288,586 (1982 $292,875), representing seventy-five percent of the funds received from Western Canada Lottery Alberta Division, has been transferred from surplus to appropriated surplus for future funding. Each year a transfer is to be made and the funds are to be invested in the Consolidated Cash Investment Trust Fund of the Province of Alberta, thus providing a long-term and autonomous source of future funding.

Note 5 Commitments

Outstanding commitments for the Tenth Anniversary Projects at March 31, 1983 amounted to $51,042 (1982 $98,000).

Note 6 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 7 Approval of Financial Statements

These financial statements were reviewed by the Chairman of the Finance Committee on July 11, 1983 and have been recommended for approval by the Board.

THE ALBERTA CULTURAL HERITAGE FOUNDATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Directors of The Alberta
Cultural Heritage Foundation

I have examined the balance sheet of The Alberta Cultural Heritage Foundation as at March 31, 1983 and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 16, 1983

Statement A

THE ALBERTA CULTURAL HERITAGE FOUNDATION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 26,707	$ 55,670
Short-term deposits	1,136,424	935,350
Accrued interest receivable	61,786	70,154
Prepaid expenses	—	1,525
	1,224,917	1,062,699
Fixed:		
Furniture and equipment, at cost	6,972	6,349
Less: Accumulated depreciation	6,350	4,607
	622	1,742
	$ 1,225,539	$ 1,064,441
LIABILITIES AND SURPLUS		
Current:		
Grants and accounts payable	$ 1,090	$ 17,863
Surplus, Statement B	1,224,449	1,046,578
	$ 1,225,539	$ 1,064,441

The accompanying notes are part
of these financial statements.

Statement B

THE ALBERTA CULTURAL HERITAGE FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Western Canada Lottery Alberta Division	$ 480,978	$ 488,125
Interest earnings	172,524	151,003
	653,502	639,128
EXPENDITURE		
Grants	318,989	223,561
'Alberta People' project	80,485	61,686
	399,474	285,247
Administration:		
Members' fees and expenses	25,695	19,520
Accounting and secretarial	12,697	10,133
Office rental and services	10,784	10,260
Rental of machines	7,085	5,197
Transportation	6,081	5,681
Accommodation and meals	5,144	3,315
Stationery and office supplies	2,984	2,714
Telephone	2,378	1,727
Depreciation of fixed assets	1,743	1,567
Bank charges	481	220
Miscellaneous	1,085	1,201
	76,157	61,535
	475,631	346,782
Excess of revenue over expenditure	177,871	292,346
Surplus at beginning of year	1,046,578	754,232
Surplus at end of year	$ 1,224,449	$ 1,046,578

Statement C

THE ALBERTA CULTURAL HERITAGE FOUNDATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided from:		
Surplus for the year	$ 177,871	$ 292,346
Depreciation of fixed assets	1,743	1,567
	179,614	293,913
Funds were applied to:		
Purchase of fixed assets	623	122
Increase in working capital	178,991	293,791
Working capital at beginning of year	1,044,836	751,045
Working capital at end of year	$ 1,223,827	$ 1,044,836
Working capital is represented by:		
Current assets, Statement A	$ 1,224,917	$ 1,062,699
Less: Current liabilities, Statement A	1,090	17,863
	$ 1,223,827	$ 1,044,836

THE ALBERTA CULTURAL HERITAGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Cultural Heritage Foundation operates under the authority of the Cultural Foundations Act, Chapter C-40, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policy

These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is therefore not reflected in these financial statements.

Office furniture and equipment is depreciated annually at a rate of 25% of original cost.

Note 3 Grant Commitments

The Foundation had outstanding grant commitments of $100,953 as at March 31, 1983 (1982 $76,718).

Note 4 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 5 Approval of Financial Statements

These financial statements were approved by management on September 16, 1983.

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Operating Surplus
Statement of Restricted Funds
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Directors of The Alberta Foundation for the Performing Arts

I have examined the balance sheet of The Alberta Foundation for the Performing Arts as at March 31, 1983 and the statements of revenue, expenditure and operating surplus, restricted funds and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
July 6, 1983

C.A.
Auditor General

Statement A

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
GENERAL FUNDS		
Current:		
Cash	$ 7,814	$ 9,100
Short-term investments	1,715,336	1,381,500
Accrued interest	9,874	16,655
	1,733,024	1,407,255
Fixed:		
Furniture and equipment, at cost	3,621	1,300
Less: Accumulated depreciation	928	453
	2,693	847
	1,735,717	1,408,102
RESTRICTED FUNDS (Note 3)		
Current:		
Cash	299	153
Short-term deposits	215,000	297,000
Accrued interest	2,954	2,807
	218,253	299,960
	$ 1,953,970	$ 1,708,062
LIABILITIES		
GENERAL FUNDS		
Current:		
Accounts payable	$ 2,715	$ 410
Reserve (Note 5)	1,575,733	1,215,000
Operating surplus, Statement B	157,269	192,692
	1,735,717	1,408,102
RESTRICTED FUNDS		
Current:		
Bank loan	62,000	—
Unexpended funds, Statement C	156,253	299,960
	218,253	299,960
	$ 1,953,970	$ 1,708,062

The accompanying notes are part of these financial statements.

Statement B

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
STATEMENT OF REVENUE, EXPENDITURE AND OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Western Canada Lottery Alberta Division	$ 480,978	$ 488,125
Investment income	200,023	203,672
Transfer from restricted funds, Statement C	178,975	181,701
	859,976	873,498
EXPENDITURE		
Grants		
Regular programme	290,734	227,823
Performing Arts Incentive Funding Programme	178,975	180,839
	469,709	408,662
Administration		
Salaries and employee benefits	22,564	19,917
Travel	15,068	7,533
Honoraria	14,450	8,600
Rent	3,694	2,700
Telephone	2,732	1,585
Supplies	2,077	986
Meetings	1,735	1,947
Insurance	647	647
Postage	571	464
Depreciation	475	149
Miscellaneous	944	747
	64,957	45,275
	534,666	453,937
Excess of revenue over expenditure	325,310	419,561
Operating surplus at beginning of year	192,692	139,225
	518,002	558,786
Appropriated to reserve (Note 5)	360,733	366,094
Operating surplus at end of year (Note 4)	$ 157,269	$ 192,692

Statement C

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
STATEMENT OF RESTRICTED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Grants received from the Province of Alberta,		
Department of Culture (Note 3)	$ —	$ 465,000
Add: Interest on short-term investments	35,268	16,661
	35,268	481,661
Less: Transfer to general funds, Statement B		
Grants paid	178,975	180,839
Administration expenses	—	862
	178,975	181,701
Excess of revenue over expenditure	(143,707)	299,960
Unexpended funds at beginning of year	299,960	—
Unexpended funds at end of year	$ 156,253	$ 299,960

Statement D

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Funds were provided from		
Operating surplus	$ 325,310	$ 419,561
Depreciation	475	149
	325,785	419,710
Funds were applied to		
Purchase of fixed assets	2,321	113
Increase in working capital	323,464	419,597
Working capital at beginning of year	1,406,845	987,248
Working capital at end of year	$ 1,730,309	$ 1,406,845
Working capital is represented by		
Current assets, Statement A	$ 1,733,024	$ 1,407,255
Less: Current liabilities, Statement A	2,715	410
	$ 1,730,309	$ 1,406,845

THE ALBERTA FOUNDATION FOR THE PERFORMING ARTS
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 **Authority**

The Alberta Foundation for the Performing Arts operates under the authority of the Cultural Foundations Act, Chapter C-40, Revised Statutes of Alberta 1980.

Note 2 **Significant Accounting Policies**

These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is, therefore, not reflected in these financial statements.

Furniture and equipment is depreciated at the rate of 15% per annum on the diminishing balance.

Short-term investments consist of term deposits at cost and Treasury Bills at amortized cost.

Note 3 **Restricted Funds**

A grant of $465,000 was received by the Foundation in 1982 from the Province of Alberta, Department of Culture, to administer a Performing Arts Incentive Funding Programme. Approved grants disbursed and administration expenses are included in the statement of revenue, expenditure and operating surplus under the headings of grants and administration expenditure respectively. The amount of $178,975 (1982 $181,701) is shown as a transfer from restricted funds in the statement of revenue, expenditure and operating surplus.

Note 4 **Approval of Grants**

As at March 31, 1983, the Foundation had commitments totalling $156,919 (1982 $120,675) in respect of grants approved but not disbursed where certain conditions are still to be met by the applicants.

Note 5 **Reserve**

By a resolution of the Board of Directors seventy-five percent of the funds received from the Western Canada Lottery Alberta Division in any fiscal year are to be retained and invested by the Foundation, thus providing a long-term and autonomous source of future funding for the grant programme. During the year, $360,733 (1982 $366,094) was appropriated from operating surplus for this purpose.

Note 6 **Approval of Financial Statements**

These financial statements were approved by management on July 6, 1983.

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Statement of Restricted Funds Transactions
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Grants and Projects Expenses
Schedule of Administration Expenses

AUDITOR'S REPORT

To the Directors of The Alberta
Historical Resources Foundation

I have examined the balance sheet of The Alberta Historical Resources Foundation as at December 31, 1982 and the statements of revenue, expenditure and surplus, restricted funds transactions and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Inasmuch as revenue from donations could not be completely verified by audit procedures, my examination of this revenue was confined to those amounts recorded by the Foundation.

In my opinion, except for the effect of any adjustments which might have been required had I been able to verify the completeness of revenue from donations these financial statements present fairly the financial position of the Foundation as at December 31, 1982, and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
March 3, 1983

C.A.
Auditor General

Statement A

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
GENERAL FUNDS		
Current		
Cash	$ 103,517	$ 25,372
Short-term deposits	83,935	137,209
Accounts receivable	3,331	3,084
Loans receivable	49,169	81,400
Prepaid expenses	2,892	1,180
	242,844	248,245
Loans receivable	41,806	20,000
Fixed		
Furniture and equipment, at cost	26,311	24,585
Less: Accumulated depreciation	12,273	8,907
	14,038	15,678
Art work, at cost	3,282	2,946
Land and building, at cost	35,000	—
	52,320	18,624
Total general funds	336,970	286,869
RESTRICTED FUNDS		
Cash	—	1,259
Short-term deposits	145,174	25,576
Due from general funds	15,688	1,944
Total restricted funds	160,862	28,779
	$ 497,832	$ 315,648
LIABILITIES		
GENERAL FUNDS		
Current		
Accounts payable	$ 14,743	$ 13,778
Due to restricted funds	15,688	1,944
	30,431	15,722
Surplus, Statement B	306,539	271,147
Total general funds	336,970	286,869
RESTRICTED FUNDS		
Endowment funds, Statement C	145,174	26,835
Expendable funds, Statement C	15,688	1,944
Total restricted funds	160,862	28,779
	$ 497,832	$ 315,648

The accompanying notes are part
of these financial statements

Statement B

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
REVENUE		
Contributions from the Western Canada Lottery Alberta Division	$ 464,782	$ 442,500
Deduct: Transfer to Endowment Fund (Note 3)	116,196	—
	348,586	442,500
Grant from the Province of Alberta, Department of Culture	83,250	75,000
Interest earnings	26,559	24,325
Donations	17,831	15,323
Membership fees	1,501	859
Miscellaneous	5,109	1,444
	482,836	559,451
EXPENDITURE		
Grants	180,204	361,446
Projects		
Conference and audiovisual	17,600	—
Newsletter	13,549	19,476
Gallery	9,905	1,320
Publications	6,302	—
Library books	2,038	2,477
Other	9,830	21,770
Grants and projects expenses, Schedule 1	54,800	32,331
Administration expenses, Schedule 2	153,216	120,706
	447,444	559,526
Surplus (deficit) for the year	35,392	(75)
Surplus at beginning of year	271,147	296,222
	306,539	296,147
Transfer to Soderstrom Endowment Fund	—	25,000
Surplus at end of year	$ 306,539	$ 271,147

Statement C

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
STATEMENT OF RESTRICTED FUNDS TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

	Balance at Beginning of Year	Add		Deduct	Balance at End of Year
		New Contributions	Interest	Expenditures	
Endowment Funds:					
Western Canada Lottery Alberta Division	$ —	$ 116,196	$ —	$ —	$ 116,196
Soderstrom Fund	26,835	—	3,557	1,414	28,978
	26,835	116,196	3,557	1,414	145,174
Expendable Funds:					
Alberta Pioneer Railway Association	1,944	1,628	—	2,834	738
Petroleum Industrial Oral History	—	14,250	—	—	14,250
100 Years of Alberta Women	—	2,000	—	2,000	—
The Buildings of Alberta - Conference	—	5,000	—	5,000	—
Society for the Preservation and Restoration of Central United Church	—	2,195	—	2,095	100
Pioneer Artist of the Peace	—	500	—	—	500
Rossdale Community	—	500	—	500	—
Medalta Potteries	—	100	—	—	100
	1,944	26,173	—	12,429	15,688
	$ 28,779	$ 142,369	$ 3,557	$ 13,843	$ 160,862

Statement D

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Funds were provided from		
Surplus (deficit) for the year	$ 35,392	$ (75)
Depreciation	3,365	2,767
Repayment of loans and advances	3,194	15,915
	41,951	18,607
Funds were applied to		
Transfer to Soderstrom Endowment Fund	—	25,000
Loans	25,000	—
Purchase of fixed assets	1,725	5,865
Purchase of works of art	336	315
Purchase of land and building	35,000	—
	62,061	31,180
Increase (decrease) in working capital	(20,110)	(12,573)
Working capital at beginning of year	232,523	245,096
Working capital at end of year	$ 212,413	$ 232,523
Working capital is represented by		
Current assets, Statement A	$ 242,844	$ 248,245
Less: Current liabilities, Statement A	30,431	15,722
	$ 212,413	$ 232,523

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Alberta Historical Resources Foundation operates under the authority of the Historical Resources Act, Chapter H-8, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is therefore not reflected in these financial statements.

Depreciation:

Furniture and equipment is depreciated at the rate of 15% per annum on the diminishing balance. The building is not depreciated as it is held as a historic site.

Restricted Funds:

The Foundation receives certain funds which are designated by the donor for specific purposes and are shown in the statement of restricted funds transactions.

Contributions From the Western Canada Lottery Alberta Division:

The Foundation is entitled to receive a share of the annual net profit of the Western Canada Lottery Alberta Division. The Division's year end is March 31 and therefore any adjustments that may be necessary to record contributions on an accrual basis cannot be determined at the year end of the Foundation.

Administration Expenses:

The cost of accommodation for the Foundation is provided from the General Revenue Fund of the Province of Alberta and, accordingly, is not reflected in these financial statements.

Note 3 Transfer to Endowment Fund

The Foundation has adopted a policy whereby part of the contributions received from the Western Canada Lottery Alberta Division are to be held in a separate fund and only the interest earned thereon will be brought into income. For the year ended December 31, 1982, 25% or $116,196 was allocated to the fund. For the years ending December 31, 1983 and December 31, 1984, not less than 50% and 75% respectively, of contributions will be allocated to the fund. Subsequent to December 31, 1984, not less than 75% of all contributions received are to be allocated to the fund.

Note 4 Commitments

As at December 31, 1982 the Foundation had commitments totalling $169,368 (1981 $199,635) with respect to amounts not advanced on approved projects and grants.

Note 5 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 6 Approval of Financial Statements

These financial statements were approved by management on March 3, 1983.

Schedule 1

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
SCHEDULE OF GRANTS AND PROJECTS EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Salaries and employee benefits	$ 42,872	$ 17,954
Travel	4,944	5,375
Advertising and promotion	3,559	5,129
Business meetings	1,785	2,545
Fees and subscriptions	186	—
Donations	105	—
Miscellaneous	1,349	1,328
	$ 54,800	$ 32,331

Schedule 2

THE ALBERTA HISTORICAL RESOURCES FOUNDATION
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Salaries and employee benefits	$ 98,222	$ 78,406
Consultant fees	13,424	2,214
Office supplies	11,167	13,368
Directors' expenses	11,123	8,646
Automobile lease rental	7,285	3,440
Depreciation on furniture and equipment	3,365	2,767
Travel	1,976	5,375
Club fees and subscriptions	1,530	1,190
Advertising and promotion	1,451	—
Business meetings	1,450	2,544
Telephone	1,020	1,072
Interest and bank charges	365	356
Miscellaneous	838	1,328
	$ 153,216	$ 120,706

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Consolidated Balance Sheet
Consolidated Statement of Capital Contributions
Consolidated Statement of Operations
Consolidated Statement of Surplus
Consolidated Statement of Changes in Financial Position
Notes to the Consolidated Financial Statements

AUDITOR'S REPORT

To the Board of Governors of the
Glenbow-Alberta Institute

I have examined the consolidated balance sheet of the Glenbow-Alberta Institute as at March 31, 1983 and the consolidated statements of capital contributions, operations, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Institute as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 3 to the consolidated financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
August 8, 1983

C.A.
Auditor General

Statement 1

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
GENERAL FUNDS		
CURRENT ASSETS		
Cash	$ 169,509	$ 22,446
Deposits in trust (Note 9)	518,343	371,762
Accrued interest receivable	317,729	231,914
Accounts receivable	75,512	145,561
Prepaid expense	20,430	624
Merchandise held for resale, at lower of cost or market	160,786	107,843
	1,262,309	880,150
ENDOWMENT INVESTMENT		
Marketable securities, at cost plus unamortized losses on disposal (market value $8,174,004 in 1983 and $7,007,056 in 1982) (Note 4)	9,402,792	9,574,779
COLLECTIONS (Note 3(f))		
PROPERTY AND EQUIPMENT (Note 8)	1,520,135	1,610,048
	12,185,236	12,064,977
DESIGNATED FUNDS		
ASSETS		
Cash	—	314
Deposits in trust (Note 9)	2,534,357	2,588,704
Term deposits	50,000	50,000
Accrued interest receivable	55,161	87,183
	2,639,518	2,726,201
	$ 14,824,754	$ 14,791,178
GENERAL FUNDS		
CURRENT LIABILITIES		
Accounts payable	$ 331,205	$ 178,550
EQUITY		
Capital contributions – Statement 2	11,506,406	11,350,463
Surplus from operations – Statement 4	347,625	535,964
	11,854,031	11,886,427
	12,185,236	12,064,977
DESIGNATED FUNDS		
LIABILITIES		
Fund balances (Note 5)	2,639,518	2,726,201
	2,639,518	2,726,201
	$ 14,824,754	$ 14,791,178

The accompanying notes are part
of these consolidated financial statements.

Statement 2

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED STATEMENT OF CAPITAL CONTRIBUTIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
CONTRIBUTIONS		
National Museums of Canada grants (Note 6)	$ 31,895	$ 6,934
Other contributions	27,582	2,689
Surplus transferred to endowment investment (Note 3(c))	—	66,295
Net gain on disposal of investments	99,078	—
	158,555	75,918
REDUCTIONS		
Net loss on disposal of investments		(324,022)
Loss on disposal of property and equipment	(2,612)	(1,459)
CAPITAL CONTRIBUTIONS (REDUCTIONS) DURING THE YEAR	155,943	(249,563)
CAPITAL CONTRIBUTIONS, BEGINNING OF YEAR	11,350,463	11,600,026
CAPITAL CONTRIBUTIONS, END OF YEAR	$11,506,406	$11,350,463

Statement 3

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
INCOME		
Investment income – endowment (Note 4)	$ 714,056	$ 791,451
other	167,108	189,938
Province of Alberta grants		
general operating	2,611,133	2,310,737
– museum caravan	—	291,507
– collection reorganization (Note 5)	527,593	66,021
Government of Canada grants		
– National Museums operating (Note 6)	110,836	142,340
– Canada Council	103,552	85,703
– other	44,193	31,346
Gifts	364,269	356,269
Admissions and sales	753,103	448,239
Museum Shop sales	515,578	310,253
Corporate contributions	95,463	142,257
Calgary Region Arts Foundation grant	30,855	20,169
Private sector funds	14,721	—
Glenbow Museum Acquisitions Society contributions (Note 11)	31,291	43,215
Rental income	17,518	26,270
Miscellaneous	36,039	41,897
	6,137,308	5,297,612
EXPENSES		
Cultural departments	3,118,892	2,750,533
Purchases of collection items	91,827	212,954
Museum Shop	290,474	267,694
Administration and support services	1,012,040	787,969
Public relations	246,196	196,801
Depreciation on equipment (Note 3(e))	169,350	67,191
Professional fees	52,811	44,689
Caravan expenses	—	222,204
Occupancy –		
Security	569,214	518,356
Other	199,955	232,828
Collection reorganization (Note 5)	574,888	66,021
	6,325,647	5,367,240
NET OPERATING SURPLUS (DEFICIT) FOR THE YEAR	$ (188,339)	$ (69,628)

Statement 4

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
SURPLUS FROM OPERATIONS, BEGINNING OF YEAR	$ 535,964	$ 671,887
NET OPERATING SURPLUS (DEFICIT) FOR THE YEAR	(188,339)	(69,628)
SURPLUS TRANSFERRED TO ENDOWMENT INVESTMENT (Note 3(c))	—	(66,295)
SURPLUS FROM OPERATIONS, END OF YEAR	$ 347,625	$ 535,964

Statement 5

GLENBOW-ALBERTA INSTITUTE
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
SOURCE OF FUNDS		
Net operating surplus (deficit) for the year Statement 3	$ (188,339)	$ (69,628)
Add amount not requiring an outlay of working capital –		
Depreciation	169,350	67,191
Amortization of gains and losses on disposal of investments	271,065	74,736
Working capital provided by operations	252,076	72,299
Proceeds on disposal of property and equipment	10,351	2,093
Capital contributions –		
National Museums of Canada grants	31,895	6,934
Other	27,582	2,689
	321,904	84,015
USE OF FUNDS		
Purchase of property and equipment	92,400	57,985
Funds transferred to the endowment investment	—	66,295
	92,400	124,280
INCREASE (DECREASE) IN WORKING CAPITAL	229,504	(40,265)
WORKING CAPITAL, BEGINNING OF YEAR	701,600	741,865
WORKING CAPITAL, END OF YEAR	$ 931,104	$ 701,600
Working capital is represented by:		
Current assets – Statement 1	$ 1,262,309	$ 880,150
Less current liabilities – Statement 1	331,205	178,550
	$ 931,104	$ 701,600

GLENBOW-ALBERTA INSTITUTE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

Glenbow-Alberta Institute operates under the authority of the Glenbow-Alberta Institute Act, Chapter G-5, Revised Statutes of Alberta 1980.

Note 2 Consolidated Financial Statements

The consolidated financial statements of Glenbow-Alberta Institute include the accounts of its wholly-owned subsidiaries, which are Glenbow Foundation and Luxton Museum Ltd.

Note 3 Significant Accounting Policies

(a) Basis of Accounting

These consolidated financial statements have been prepared in accordance with generally accepted accounting principles, except that no depreciation has been provided on buildings.

(b) Designated Funds

The Institute receives certain funds which are designated by the donor for special uses. As these funds are spent for the purposes for which they are intended, they are taken into the accounts of the Institute as operating income if the related expenditures are of an operating nature, and as a capital contribution if the related expenditures are of a capital nature. The Institute regards unexpended funds of this nature as designated funds.

It is the Institute's policy to maintain these funds separately from its own funds, over which it has unrestricted authority and control.

(c) Endowment Investment

The Institute's capital endowment, initially $10,000,000, is invested in marketable securities in accordance with the provisions of the Glenbow-Alberta Institute Act. It has, over the years, been reduced by the net effect of gains and losses on security sales and other minor charges.

To combat the erosion of the Endowment Investment, a policy of investment of a portion of earnings was established in 1981. The amounts to be invested under this policy in respect of 1983 and 1982 were $172,000 and $399,000 respectively. These amounts had not been invested at March 31, 1983. In May 1983, the Institute invested $180,000 in respect of the 1982 requirements.

Effective July, 1983, the Institute adopted a new policy in order to recover the net realized capital losses incurred to June 30, 1983 ($2,004,355). This recovery has been effected by the purchase of an investment instrument at a cost of $563,000, the market value of which, at maturity in 1996, will be sufficient to recover the realized capital losses noted above. As a result, the policy outlined in the preceding paragraph is no longer in effect.

(d) Investment Gains and Losses

Up to June 30, 1983, the Institute had a policy of deferring gains and losses on sales of marketable securities where the security was a fixed income bond or debenture which was exchanged for a similar instrument also having a fixed income rate and a specific maturity date. These gains or losses were amortized over the remaining portion of the original term of the security sold, and the current year amortization was reflected in the consolidated statement of operations. In those situations where the security was sold and a security without a specific fixed income rate and maturity date was acquired (e.g., shares in publicly traded companies), any gain or loss was recognized in the current year in the consolidated statement of capital contributions. In those situations where the security sold was without a specific fixed income rate and maturity date, gains and losses were again recognized in the current year in the consolidated statement of capital contributions.

In connection with the new investment policy noted above, the accounting policy for investment gains and losses has changed. All investment gains and losses incurred after June 30, 1983 will be recognized as realized in the consolidated statements of capital contributions and surplus. Unamortized losses of $1,619,953 at June 30, 1983, will be amortized in the same ratio as the annual appreciation of the instrument discussed in Note 3(c).

(e) Property and Equipment

(i) Land and buildings are stated at cost to the Institute and its predecessor and affiliated organizations.

(ii) Effective April 1, 1982, furniture and equipment are depreciated at a composite rate of 10% per annum, straight-line. Before April 1, 1982, depreciation was provided at 4% per annum, straight-line. If the depreciation rate had been changed effective April 1, 1981, the depreciation charge for 1982 would have been increased by $100,787.

(f) Collections

Collection items, including gifts, constitute the principal portion of the Institute's assets but are not reflected in the consolidated balance sheet because of the practical difficulties in reflecting them at a meaningful current value. Collection items are expensed when purchased.

Note 4 Endowment Investment

The 1983 amortization of $271,065 ($74,736 in 1982), determined in accordance with the amortization policy outlined in Note 3(c), was netted against endowment investment income. This policy is no longer applicable as a result of the new policy outlined in Note 3(d).

The Endowment Investment consists of the following:

	1983	1982
Bonds and debentures	$ 6,608,350	$ 6,159,320
Common and preferred stocks	1,025,695	1,056,554
Cash and short-term deposits	148,794	1,019,250
Unamortized losses, net	1,619,953	1,339,655
	$ 9,402,792	$ 9,574,779

Note 5 Fund Balances

Fund balances include a grant of $2,000,000 from the Province of Alberta to reorganize the space in the Glenbow Museum for the purpose of combining the Glenbow and Devonian collections. Interest in the amount of $303,670 ($371,399 in 1982) was earned, and expenses in the amount of $527,593 ($66,021 in 1982) were funded by this grant.

Interest earned on this grant is included in designated funds.

Note 6 National Museums of Canada Grants

National Museums of Canada has made grants amounting to $144,000 ($144,000 in 1982) to the Institute for the general purpose of carrying out its objectives. Other grants were received from National Museums of Canada for specific purposes and treated as designated funds (Note 3(b)).

Note 7 Imputed Rent, Province of Alberta, and Imputed Services, City of Calgary

The Glenbow Centre is leased to the City of Calgary by the Province of Alberta for a nominal amount of $1.00 per year. The City of Calgary, in turn, subleases it to the Institute for the same amount per year. The City of Calgary also provides janitorial, maintenance and utility services for the Centre at no cost to the Institute. The fair market value of the services was determined to be $1,123,882 for the year ended March 31, 1983 and $968,137 for the year ended March 31, 1982. Fair market value of the rental has not been determined.

Note 8 Property and Equipment

Property and equipment consists of the following:

	1983			1982
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Furniture and equipment (Note 3(e))	$ 1,732,757	$ 519,664	$ 1,213,093	$ 1,303,006
Buildings (Note 3(a))	253,042	—	253,042	253,042
Land	54,000	—	54,000	54,000
	$ 2,039,799	$ 519,664	$ 1,520,135	$ 1,610,048

Note 9 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 10 Pooled Pension Trust Fund

The Institute has a contributory pension plan providing retirement income for all employees meeting certain age and length of service requirements. Under the terms of the plan, the Institute contributes an amount deemed necessary as recommended by a qualified actuary to fund the liabilities under the plan. In 1983 and 1982, this amount has been approximately equal to the employees' contributions to fund current service benefits. The Institute contributed an additional 50% in both years for benefit improvements deemed advisable by the Pension Committee. The total pension expense for the year was $130,459 ($122,025 in 1982).

Note 11 Glenbow Museum Acquisitions Society

The Glenbow Museum Acquisitions Society is a legally separate entity whose purpose is to raise money for one of the Institute's designated funds. In 1983, the Society made contributions of $45,175 to the Institute ($85,000 in 1982). These contributions have been treated as designated funds (Note 3(b)).

Note 12 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 13 Approval of Financial Statements

On August 8, 1983, the Audit Committee reviewed these financial statements and recommended their approval to the Institute's Board of Governors.

THE GOVERNMENT HOUSE FOUNDATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus (Deficit)
Notes to the Financial Statements

AUDITOR'S REPORT

To the Directors of The Government
House Foundation

I have examined the balance sheet of The Government House Foundation as at March 31, 1983 and the statement of revenue, expenditure and surplus (deficit) for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 21, 1983

Statement A

THE GOVERNMENT HOUSE FOUNDATION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 4,984	$ 7,513
Accrued interest receivable	172	2,421
	5,156	9,934
Fixed (Note 2):		
Art works – purchased, at cost	206,795	171,070
– donated, at appraised value	29,370	29,370
Piano, at cost	12,668	12,668
	248,833	213,108
	$ 253,989	$ 223,042
LIABILITIES AND EQUITY		
Current:		
Accounts payable	$ 1,687	$ 13,560
Equity in fixed assets:		
Purchased	219,463	183,738
Donated	29,370	29,370
	248,833	213,108
Operating surplus (deficit), Statement B	3,469	(3,626)
	$ 253,989	$ 223,042

The accompanying notes are part
of these financial statements.

Statement B

THE GOVERNMENT HOUSE FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS (DEFICIT)
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Grants from the Province of Alberta, Department of Culture	$ 50,000	$ 50,000
Interest	827	4,965
	50,827	54,965
Expenditure:		
Artworks	35,725	72,219
Public relations	4,267	4,154
Travelling and members' expenses	1,688	6,186
Equipment rental	620	781
Secretarial services	600	540
Office supplies and printing	595	722
Postage and telephone	162	476
Replacement trophy	—	1,400
Miscellaneous	75	347
	43,732	86,825
Excess of revenue over expenditure	7,095	(31,860)
Surplus (deficit) at beginning of year	(3,626)	28,234
Surplus (deficit) at end of year	$ 3,469	$ (3,626)

THE GOVERNMENT HOUSE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Government House Foundation operates as a non-profit entity under the authority of the Government House Act, Chapter G-7, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements have been prepared in accordance with generally accepted accounting principles except that fixed assets are charged to expense at the date of acquisition. Fixed assets are shown on the balance sheet at original cost with the offsetting credit to equity in fixed assets.

Donations of a capital nature are reported on the balance sheet at appraised value with the offsetting credit to equity in fixed assets.

The cost of accommodation and other administration expenses are provided from the General Revenue Fund of the Province, and accordingly are not reflected in these financial statements.

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Approval of Financial Statements

These financial statements wre approved by the Chairman on September 21, 1983.

ALBERTA MOTION PICTURE DEVELOPMENT CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Operating Expenses
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Board of Directors of the
Alberta Motion Picture Development Corporation

I have examined the balance sheet of the Alberta Motion Picture Development Corporation as at March 31, 1983 and the statements of operating expenses and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983, and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding period.

C.A.
Auditor General

Edmonton, Alberta
November 28, 1983

Statement A

ALBERTA MOTION PICTURE DEVELOPMENT CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Operating Account		
Cash	$ 9,687	$ —
Deposits in the Consolidated Cash Investment Trust Fund	—	169,000
Prepaid expenses	43,847	—
Leasehold improvements	32,900	—
Furniture and equipment	70,194	—
Total operating account assets	156,628	169,000
Loan Account		
Cash	20,097	—
Short-term deposits	230,000	—
Loans to motion picture producers (Note 3)	153,922	—
Total loan account assets	404,019	—
	$ 560,647	$ 169,000
LIABILITIES		
Operating Account		
Accounts payable	$ 13,582	$ 1,306
Deferred Province of Alberta Contribution (Note 4)	39,952	167,694
Capital surplus	103,094	—
Total operating account liabilities	156,628	169,000
Loan Account		
Due to the Motion Picture Development Fund (Note 5)	404,019	—
Total loan account liabilities	404,019	—
	$ 560,647	$ 169,000

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA MOTION PICTURE DEVELOPMENT CORPORATION
STATEMENT OF OPERATING EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982 (Note 7)
Leasehold improvements and equipment	$ 103,094	$ —
Salaries and employee benefits	67,793	—
Administration travel	29,246	—
Honorariums	24,336	—
Board member meetings	21,877	1,042
Promotion and advertising	19,898	—
Office rental	14,328	—
Professional fees	12,766	2,240
Office supplies	9,004	—
Conference fees	7,460	—
Telephone	5,499	24
Advisory committee meetings	4,839	—
Postage and freight	2,655	—
Equipment rental	2,439	—
Repairs and maintenance	1,294	—
Insurance	561	—
	$ 327,089	$ 3,306
Contribution by the Province of Alberta (Note 4)	$ 327,089	$ 3,306

Statement C

ALBERTA MOTION PICTURE DEVELOPMENT CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982 (Note 7)
OPERATING ACCOUNT		
Cash Provided		
Increase in accounts payable	$ 12,276	$ 1,306
Province of Alberta Contribution (Note 4)	199,347	171,000
	211,623	172,306
Cash Applied		
Increase in prepaid expenses	43,847	—
Operations	327,089	3,306
	370,936	3,306
Net decrease (increase) in cash and deposits in the Consolidated Cash Investment Trust Fund	$ 159,313	$ (169,000)
LOAN ACCOUNT		
Cash Provided		
Advances from the Motion Picture Development Fund	$ 587,500	$ —
Interest on loans and other income	30,019	—
	617,519	—
Cash Applied		
Loans to motion picture producers	367,422	—
Net increase in cash and short-term deposits	$ 250,097	$ —

ALBERTA MOTION PICTURE DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Motion Picture Development Corporation operates under the authority of the Motion Picture Development Act, Chapter M-19.1, Statutes of Alberta 1981.

Note 2 Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that no amortization or depreciation has been provided on leasehold improvements or furniture and equipment as these assets are charged to operations in the year of acquisition and are shown on the balance sheet at cost with the offsetting credit to capital surplus.

Note 3 Loans to Motion Picture Producers

These loans are limited to 60% of the total funds required for the pre-production stage of motion pictures. The amount shown in the balance sheet includes accrued interest of $14,942 (1982 $NIL) and is reduced by a cumulative provision for non-recovery amounting to $213,500 (1982 $NIL). The provision arises from management's ongoing assessment of the ability of motion picture producers to obtain financing to cover the full cost of producing motion pictures and to repay the loans.

Note 4 Deferred Province of Alberta Contribution

Operating expenses of the Corporation are paid by the Province of Alberta. The unexpended portion of the contribution by the Province has been deferred to cover future operating expenses.

	1983	1982
Cash received during the year	$ 199,347	$ 171,000
Deferred at beginning of year	167,694	—
	367,041	171,000
Operating expenses for the year	327,089	3,306
Deferred at end of year	$ 39,952	$ 167,694

Note 5 Due to the Motion Picture Development Fund

The Act provides for advances to be made to the Corporation by the Motion Picture Development Fund for the purpose of making loans to motion picture producers. Interest received by the Corporation on these loans and any other income accrues to the Fund. Loan repayments retire advances and any non-recovery of loans reduces the liability of the Corporation to the Fund.

The amount shown in the balance sheet comprises:

Advances	$ 587,500
Interest accrued or received on loans to motion picture producers	14,942
Other income	15,077
	617,519
Less: Allowance for the estimated non-recovery of loans to motion picture producers (Note 3)	213,500
	$ 404,019

In order to meet the funding needs of the Corporation, under the direction of the Lieutenant Governor in Council the Motion Picture Development Fund borrows sums from the General Revenue Fund of the Province of Alberta. The Act restricts these borrowings to a maximum of $3 million.

Note 6 Lease Commitment

Effective August 1, 1982, the Corporation signed a five year lease for office accommodation in Canmore, Alberta. The lease has a four year renewal term and a minimum annual rent of $28,594.

Note 7 Comparative Figures

The comparative figures in Statements B and C are for the period September 23, 1981 to March 31, 1982.

Note 8 Approval of Financial Statements

These financial statements were approved by management on November 28, 1983.

ALBERTA OIL SANDS TECHNOLOGY AND RESEARCH AUTHORITY
OIL SANDS TECHNOLOGY AND RESEARCH FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Fund Balance
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the Alberta Oil
Sands Technology and Research Authority

I have examined the balance sheet of the Alberta Oil Sands Technology and Research Authority — Oil Sands Technology and Research Fund as at March 31, 1983 and the statement of revenue, expenditure and fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
June 23, 1983

C.A.
Auditor General

Statement A

ALBERTA OIL SANDS TECHNOLOGY AND RESEARCH AUTHORITY
OIL SANDS TECHNOLOGY AND RESEARCH FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$14.786.245	$ 4.344.103
Deposits in trust (Note 4)	410.625	279.801
Deposits on projects, net (Note 5)	1.985.885	936.338
Accounts receivable	1.044.563	1.495.222
Prepaid expense	2.509	5.740
	$18.229.827	$ 7.061.204
LIABILITIES		
Current:		
Accounts payable	$11,342,146	$ 4,995,385
Holdbacks payable	530,468	279,801
	11,872,614	5,275,186
Fund balance, Statement B	6,357,213	1,786,018
	$18,229,827	$ 7,061,204

The accompanying notes are part of these financial statements.

Statement B

ALBERTA OIL SANDS TECHNOLOGY AND RESEARCH AUTHORITY
OIL SANDS TECHNOLOGY AND RESEARCH FUND
STATEMENT OF REVENUE, EXPENDITURE AND FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Contributions by the Province of Alberta:		
Alberta Heritage Savings Trust Fund (Note 7)	$39,500,000	$28,500,000
Technology sales	2,876,477	3,477,561
	42,376,477	31,977,561
Expenditure:		
In-situ oil sands, net	15,035,812	14,259,973
Institutional research	8,377,812	6,297,220
Carbonate trend	6,385,525	4,812,576
Heavy oil, net	2,454,029	3,297,166
Mining and extraction	2,351,740	2,323,815
Bitumen upgrading	1,693,435	702,396
Technology handling	600,629	386,087
Enhanced recovery	384,109	328,161
Training activities	289,725	207,109
International activities	232,466	244,408
	37,805,282	32,858,911
Excess of revenue over expenditure for the year	4,571,195	(881,350)
Fund balance at beginning of year	1,786,018	2,667,368
Fund balance at end of year	$ 6,357,213	$ 1,786,018

ALBERTA OIL SANDS TECHNOLOGY AND RESEARCH AUTHORITY
OIL SANDS TECHNOLOGY AND RESEARCH FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Oil Sands Technology and Research Authority operates under the authority of the Oil Sands Technology and Research Authority Act, Chapter 0-6, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

The statements present Fund transactions only, therefore, those costs charged to the General Revenue Fund are not shown on the balance sheet or on the statement of revenue, expenditure and fund balance but are disclosed in Note 7.

Expenditures from the Fund are not capitalized due to the intangible nature of assets that may accrue to the Authority. The Authority will be entitled to share in any assets remaining at the end of a project in proportion to its percentage of participation.

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Change to Prior Period Accounts Payable

Accounts payable and expenditure-institutional research for the year ended March 31, 1982 were overstated by $500,000 as a result of including a commitment to the Research Council of Alberta to provide funding for an approved project in 1982-83. This overstatement has been corrected and has resulted in a decrease in 1982 accounts payable and expenditure-institutional research to $4,995,385 and $6,297,220 respectively and an increase in the fund balance at end of year to $1,786,018.

Note 4 Deposits in Trust

Deposits in trust consist of deposits in the General Trust Fund of the Province of Alberta.

Note 5 Deposits on Projects

The amount of $1,985,885 (1982 $936,338) shown on the balance sheet represents the net excess of cash calls on projects over actual expenditures.

Note 6 Advances from the Province of Alberta

The Oil Sands Technology and Research Authority Act provides for advances from the General Revenue Fund of the Province of Alberta not to exceed $100,000,000.

Note 7 Contributions by the Province of Alberta

The Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Act, 1981 provided for payments to the Authority to a maximum of $74,000,000 for the year ended March 31, 1983 (1982 $61,000,000). Amounts actually received from this source totalled $39,500,000 (1982 $28,500,000). The provision which enables the Authority to receive funds up to the stated maximum lapses at the end of the fiscal year.

Note 8 Administration Costs

Administration costs of the Authority, provided for by section 13 of the Act, are paid by the Province from funds appropriated for that purpose and are summarized as follows:

	1983	1982
Salaries and wages	$ 1,353,124	$ 1,030,349
Fees and commissions	734,583	387,865
Rental of property and equipment	480,984	253,727
Employee benefits	194,629	137,441
Travelling and hospitality	189,438	198,971
Materials and supplies	44,138	27,279
Furniture and equipment purchases	39,059	30,302
Freight, express and postage	19,956	15,691
Equipment maintenance	13,224	7,499
Telephone and telegraph	12,089	11,085
Advertising	9,182	21,368
Staff relocation costs	5,748	15,338
Grants	3,214	13,600
Contracts for construction	200	15,896
Unitar conference	—	19,607
	$ 3,099,568	$ 2,186,018

Note 9 Commitments

In addition to the total expenditure shown on Statement B, the Authority had outstanding commitments as at March 31, 1983 totalling $57,114,741 (1982 $39,291,013) for approved projects.

Note 10 Approval of Financial Statements

These financial statements were approved by management on June 23, 1983.

ALBERTA PETROLEUM MARKETING COMMISSION
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure - Operating Fund
Statement of Revenue and Expenditure - Petroleum Marketing Fund
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the
Alberta Petroleum Marketing Commission

I have examined the balance sheet of the Alberta Petroleum Marketing Commission as at December 31, 1982 and the statements of revenue and expenditure for the Operating Fund and the Petroleum Marketing Fund for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at December 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for leasehold improvements as described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Edmonton, Alberta
May 5, 1983

C.A.
Auditor General

Statement A

ALBERTA PETROLEUM MARKETING COMMISSION
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Operating Fund:		
Current:		
Cash (Note 4)	$ 3,182,429	$ 2,544,292
Accounts receivable	422,186	510,073
Prepaid expenses	—	914
	3,604,613	3,055,279
Furniture, equipment and leasehold improvements, at cost	1,719,602	1,060,047
	5,324,217	4,115,326
Petroleum Marketing Fund:		
Current:		
Cash (Note 4)	14,617,560	9,837,814
Accounts receivable (Note 5)	780,832,040	578,727,072
Inventory, at cost	26,207,644	14,751,188
	821,657,244	603,316,074
	$ 826,981,461	$ 607,431,400
LIABILITIES		
Operating Fund:		
Current:		
Accounts payable	$ 181,895	$ 549,744
Deferred revenue	3,422,720	2,505,535
	3,604,615	3,055,279
Capital surplus	1,719,602	1,060,047
	5,324,217	4,115,326
Petroleum Marketing Fund:		
Current:		
Accounts payable to Crown lessees	485,215,417	328,270,673
Crown royalty payable	257,764,597	236,282,479
Buy/sell, freehold and transportation payable	78,657,244	38,762,922
	821,657,244	603,316,074
	$ 826,981,461	$ 607,431,400

The accompanying notes are part of
these financial statements.

Statement B

ALBERTA PETROLEUM MARKETING COMMISSION
STATEMENT OF REVENUE AND EXPENDITURE
OPERATING FUND
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Revenue:		
Contributions by the Province of Alberta	$ 3,436,473	$ 2,209,121
Interest earnings	2,127,388	2,310,168
	5,563,861	4,519,289
Expenditure:		
Salaries and wages	2,883,379	2,037,259
Technical studies	493,731	452,677
Furniture and equipment	411,498	577,750
Rental of premises (Note 8)	339,622	343,751
Employee benefits	302,082	187,317
Computer services	282,989	134,667
Leasehold improvements	231,500	240,572
Travel and business meetings	193,719	186,832
Printing, stationery and office supplies	107,387	87,274
Personnel consultants	99,026	91,544
Library publications and periodicals	52,842	27,091
Advertising	52,538	32,808
Rental of office equipment and furnishings	50,192	36,904
Telephone	23,649	26,359
Postage and freight	16,372	41,101
Equipment maintenance	9,621	4,315
Insurance	421	1,712
Miscellaneous	13,293	9,356
	5,563,861	4,519,289
Excess of revenue over expenditure	$ —	$ —

Statement C

ALBERTA PETROLEUM MARKETING COMMISSION
STATEMENT OF REVENUE AND EXPENDITURE
PETROLEUM MARKETING FUND
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Revenue: (Note 6)		
Sale of petroleum, pentanes plus and bitumen	$ 7,811,707,747	$ 5,565,440,064
New oil reference price supplement	239,023,829	—
Special old oil price supplement	113,529,857	—
	8,164,261,433	5,565,440,064
Expenditure:		
Purchases	567,601,166	273,207,851
Transportation	115,624,758	95,013,988
	683,225,924	368,221,839
Lessees' share	4,888,577,292	3,134,982,788
Royalty share	2,592,458,217	2,062,235,437
	8,164,261,433	5,565,440,064
Excess of revenue over expenditure	$ —	$ —

ALBERTA PETROLEUM MARKETING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Alberta Petroleum Marketing Commission operates under the authority of the Petroleum Marketing Act, Chapter P-5, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

General:
These financial statements have been prepared in accordance with generally accepted accounting principles except that no depreciation or amortization has been provided on fixed assets as purchases are charged to operating fund expenditure in the year of acquisition. Furniture, equipment and leasehold improvements are shown on the balance sheet at original cost with the offsetting credit to capital surplus.

Deferred Revenue:
The unexpended portion of contributions received from the Province of Alberta has been deferred to cover operating costs for the period to March 31, 1983. Contributions by the Province are based on a yearly budget for the period April 1 to March 31.

Operating Fund Expenditure:
The Natural Gas Pricing Agreement Act Fund is administered by the Alberta Petroleum Marketing Commission pursuant to the Natural Gas Pricing Agreement Act. The expenditure related to the administration of this Fund is reflected in the Statement of Revenue and Expenditure - Operating Fund.

Inventory:
The inventory represents the Crown royalty share of petroleum and pentanes plus deliveries remaining in the feeder pipelines at December 31.

Changes in Financial Position:
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Change in Accounting Policies

During the year the Commission changed its accounting policies to include the cost of leasehold improvements as an asset on the balance sheet. This change was applied retroactively to December 1981, the date of the Commission's move to its present leased premises.

Note 4 Cash

Arrangements with the Commission's bankers provide for interest at commercial rates on all account balances.

Note 5 Petroleum Marketing Fund Accounts Receivable

Petroleum Marketing Fund accounts receivable consist of the following:

	1982	1981
Transactions related to December petroleum deliveries	$ 772,927,612	$ 578,491,502
Prior months' accounts, net	7,904,428	235,570
	$ 780,832,040	$ 578,727,072

Note 6 Revenue

Marketing of Pentanes Plus:
Effective January 1, 1982, the Commission became the exclusive agent to accept delivery of, and market the Crown's royalty and lessees' share of pentanes plus. The revenue from these transactions is included in 'Sale of petroleum, pentanes plus and bitumen'.

New Oil Reference Price Supplement Payments:
Effective January 1, 1982, pursuant to the Canada/Alberta agreement on energy pricing dated September 1, 1981, oil discovered after December 31, 1980 became eligible for the New Oil Reference Price (NORP). NORP supplement payments were received from the federal government for the difference between the established NORP price and the field price for conventional old oil. The NORP supplement payments were extended to cover pentanes plus and bitumen effective April 1, 1982.

Special Old Oil Price Supplement Payments:
Effective July 1, 1982, pursuant to The National Energy Program Update of May 1982, oil discovered from April 1, 1974 to December 31, 1980 became eligible for the Special Old Oil Price (SOOP). Pentanes plus discovered from January 1, 1974 to December 31, 1980 also became eligible for the SOOP price on July 1, 1982. SOOP supplement payments were received from the federal government for the difference between the established SOOP price and the field price for conventional old oil.

Note 7 Syncrude Project

The Commission, through agency agreements with the Province of Alberta and PanCanadian Petroleum Limited, markets their shares of synthetic oil from the Syncrude Project. The Commission, acting by appointment from the Minister of Energy and Natural Resources, also markets the Crown royalty share of synthetic oil.

The marketing activities undertaken by the Commission relative to these transactions are not reflected in these financial statements.

Note 8 Lease Commitment

Effective December 1, 1981, the Commission signed a fifteen year lease for office accommodation at a minimum annual rental of $692,360.

The 1982 expenditure for 'Rental of premises' has been reduced by an amount of $549,727. This amount was paid to the Commission by the landlord pursuant to an agreement which compensated for the difference between the rental rate on the square footage at its former location and the rate at the new location, for the period to the expiry of the old lease in June 1984.

Note 9 Subsequent Events

On March 31, 1983, the Commission assigned to the Provincial Treasurer of the Province of Alberta, an indebtedness of $46,792,504 ($24,109,073 as at December 31, 1982) due from a petroleum purchaser for deliveries made prior to February 9, 1983. The consideration for this assignment was an equivalent reduction in the amount payable to the Crown from the sale of the royalty share of petroleum. Credit was extended to the purchaser following arrangements with the Provincial Government.

Note 10 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 11 Approval of Financial Statements

These financial statements were approved by management on May 5, 1983.

NATURAL GAS PRICING AGREEMENT ACT FUND
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the
Alberta Petroleum Marketing Commission

I have examined the balance sheet of the Natural Gas Pricing Agreement Act Fund as at December 31, 1982 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

C.A.
Auditor General

Edmonton, Alberta
May 5, 1983

Statement A

NATURAL GAS PRICING AGREEMENT ACT FUND
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Current:		
Cash (Note 3)	$ 13,203,335	$ 21,924,996
Accounts receivable (Note 4)	255,542,145	256,213,349
	$ 268,745,480	$ 278,138,345
LIABILITIES		
Current:		
Price adjustments payable	$ 268,745,480	$ 274,315,468
Market development incentive payable (Note 5)	—	3,822,877
	$ 268,745,480	$ 278,138,345

The accompanying notes are part of these financial statements.

Statement B

NATURAL GAS PRICING AGREEMENT ACT FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 1982 (NOTE 6)

	1982
Revenue:	
Natural gas sales	$ 6,330,714,339
Interest earnings	2,778,697
	6,333,493,036
Expenditure:	
Natural gas purchases	3,906,419,781
Price adjustments	2,402,343,405
Market development incentive (Note 5)	24,729,850
	6,333,493,036
Excess of revenue over expenditure	$ —

NATURAL GAS PRICING AGREEMENT ACT FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Natural Gas Pricing Agreement Act Fund is established by the Natural Gas Pricing Agreement Act, Chapter N-4, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies

Administration Costs:
In accordance with the Natural Gas Pricing Agreement Act, the Fund is administered by the Alberta Petroleum Marketing Commission. Costs of administration are reflected in the Commission's Statement of Revenue and Expenditure - Operating Fund.

Statement of Changes in Financial Position:
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Cash

Arrangements with the Commission's bankers provide for interest at commercial rates on all account balances.

Note 4 Accounts Receivable

Accounts receivable consist primarily of net proceeds from December natural gas sales.

Note 5 Market Development Incentive Payments

Pursuant to the Canada/Alberta agreement on gas pricing of November, 1981, payments out of the Fund are required to be made by the Commission to the Government of Canada for the purpose of facilitating the expansion of markets in provinces east of Alberta for gas produced in Alberta.

Note 6 Comparative Figures

Inasmuch as the statement of revenue and expenditure for the Fund included two months only in the previous fiscal year, comparative figures have not been presented. Transactions prior to November 1, 1981 were reflected in the financial statements of the Natural Gas Price Administration Act Fund.

Note 7 Approval of Financial Statements

These financial statements were approved by management on May 5, 1983.

ALBERTA ENVIRONMENTAL RESEARCH TRUST
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and
Unexpended Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Board of Trustees of the
Alberta Environmental Research Trust

I have examined the balance sheet of the Alberta Environmental Research Trust as at December 31, 1982 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Inasmuch as revenue from private donations could not be completely verified by audit procedures, my examination of this revenue was confined to those amounts recorded by the Trust.

In my opinion, except for the effect of any adjustments which might have been required had I been able to verify the completeness of revenue from private donations, these financial statements present fairly the financial position of the Trust as at December 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
March 2, 1983

C.A.
Auditor General

Statement A

ALBERTA ENVIRONMENTAL RESEARCH TRUST
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	$ —	$ 24
Deposits in trust (Note 2)	389,350	440,356
Travel advance to employee	1,800	1,800
Prepaid insurance	206	112
	$ 391,356	$ 442,292
LIABILITIES		
Current:		
Research grants payable	$ 18,426	$ 15,140
Accounts payable	524	610
	18,950	15,750
Unexpended funds, Statement B	372,406	426,542
	$ 391,356	$ 442,292

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA ENVIRONMENTAL RESEARCH TRUST
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
REVENUE		
Grants from the Province of Alberta:		
Department of the Environment	$ 440,000	$ 440,000
Private donations	74,650	82,600
Interest income	78,446	59,228
	593,096	581,828
EXPENDITURE		
Research grants	561,484	227,003
Salaries and employee benefits	43,998	39,481
Printing and office supplies	26,426	9,200
Travel and entertainment	10,527	10,483
Honoraria	1,783	3,616
Memberships and subscriptions	1,750	—
Legal fees	50	610
Miscellaneous	1,214	809
	647,232	291,202
Excess (deficiency) of revenue over expenditure	(54,136)	290,626
Unexpended funds at beginning of year	426,542	135,916
Unexpended funds at end of year	$ 372,406	$ 426,542

ALBERTA ENVIRONMENTAL RESEARCH TRUST
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Alberta Environmental Research Trust operates under the authority of the Alberta Environmental Research Trust Act, Chapter A-20, Statutes of Alberta 1980.

Note 2 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 3 Administration Costs

Equipment, furniture and certain administrative costs are provided at no charge by the Province of Alberta and, accordingly, are not reflected in these financial statements.

Note 4 Commitments

In addition to the total expenditure shown on Statement B, the Trust had outstanding commitments as at December 31, 1982 totalling $331,640 (1981 $245,787) for approved projects. Further commitments totalling $324,782 were made in January 1983.

Note 5 Statement of Changes in Financial Position

A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.

Note 6 Approval of Financial Statements

These financial statements were approved by management on March 2, 1983.

ENVIRONMENT COUNCIL OF ALBERTA
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Capital Surplus
Statement of Operations and Operating Surplus
Notes to the Financial Statements

AUDITOR'S REPORT

To the Chief Executive Officer of the
Environment Council of Alberta

I have examined the balance sheet of the Environment Council of Alberta as at March 31, 1983 and the statements of capital surplus and operations and operating surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
September 8, 1983

Statement A

ENVIRONMENT COUNCIL OF ALBERTA
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 560,616	$ 380,787
Fixed:		
Office equipment, at cost	81,746	81,218
Less: Accumulated depreciation	58,907	51,553
	22,839	29,665
	$ 583,455	$ 410,452
LIABILITIES AND SURPLUS		
Current:		
Accounts payable	$ 16,281	$ 91,485
Surplus:		
Capital, Statement B	22,839	29,665
Operating, Statement C	544,335	289,302
	567,174	318,967
	$ 583,455	$ 410,452

The accompanying notes are part of these financial statements.

Statement B

ENVIRONMENT COUNCIL OF ALBERTA
STATEMENT OF CAPITAL SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Balance at beginning of year	$ 29,665	$ 36,031
Add: Office equipment purchased from operations	528	1,107
	30,193	37,138
Less: Depreciation for the year	7,354	7,473
Balance at end of year	$ 22,839	$ 29,665

Statement C

ENVIRONMENT COUNCIL OF ALBERTA
STATEMENT OF OPERATIONS AND OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Contributions by the Province of Alberta	$ 1,497,819	$ 1,187,177
Expenditure:		
Salaries	714,141	619,233
Travelling	146,880	146,060
Printing	139,928	145,454
Fees and commissions	67,551	149,803
Employee benefits	65,096	57,126
Stationery, office supplies and postage	44,279	30,223
Equipment rental	22,301	25,033
Advertising	14,479	33,346
Wages	12,340	20,267
Library	7,826	7,270
Telephone	5,351	3,751
Hall rentals	1,398	3,276
Equipment purchases	528	1,107
Miscellaneous	688	1,578
	1,242,786	1,243,527
Surplus (deficit) for the year	255,033	(56,350)
Operating surplus at beginning of year	289,302	345,652
Operating surplus at end of year	$ 544,335	$ 289,302

ENVIRONMENT COUNCIL OF ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Environment Council of Alberta operates under the authority of the Environment Council Act, Chapter E-13, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

These financial statements have been prepared in accordance with generally accepted accounting principles except that fixed assets have been charged to expense at date of acquisition. In addition, the cost of fixed assets acquired has been credited to Capital Surplus. Depreciation on a straight line basis has been charged to Capital Surplus.

Note 3 Administration Expenses

Office furniture and accommodation are provided to the Council at no cost by the Province of Alberta and accordingly are not reflected in these financial statements.

Note 4 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 5 Approval of Financial Statements

These financial statements were approved by management on September 8, 1983.

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Operations
Statement of Operating Surplus
Statement of Capital Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Expenses

AUDITOR'S REPORT

To the Directors of The Alberta Educational Communications Corporation
and the Members of The Alberta Educational Communications Authority

I have examined the balance sheet of The Alberta Educational Communications Corporation as at March 31, 1983 and the statements of operations, operating surplus, capital surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
August 25, 1983

C.A.
Auditor General

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash and short-term deposits	$ 1,325,776	$ 810,478
Receivables (Note 3)	212,227	175,604
Inventories, at the lower of cost and net realizable value	183,443	218,416
Prepaid expenses	64,673	43,837
	1,786,119	1,248,335
Property, equipment and leasehold improvements (Note 4)	5,579,635	4,103,369
Long-term licence (Note 6)	73,500	78,000
	$ 7,439,254	$ 5,429,704
LIABILITIES		
Current:		
Deferred revenue	$ 16,378	$ 11,037
Payables and accruals	904,601	623,220
Production credits	20,221	20,221
Deposits on production (Note 7)	175,683	78,920
	1,116,883	733,398
Contractual obligations, commitments and contingencies (Note 9)		
Surplus:		
Operating surplus (Note 8)	333,695	154,221
Capital surplus represented by investment in fixed assets and unexpended capital funds (Note 10)	5,988,676	4,542,085
	6,322,371	4,696,306
	$ 7,439,254	$ 5,429,704

The accompanying notes are part of
these financial statements.

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Contributions from the Province of Alberta - operating	$13,138,000	$11,344,000
Direct costs recovered on production of programs	803,797	675,131
Revenue from program sales, video and audio dubbing (Note 11)	479,421	514,248
Interest on short-term investments	411,021	471,017
Other	43,314	76,970
	14,875,553	13,081,366
Development and production expenses, Schedule 1	8,451,816	7,210,245
Utilization and distribution expenses, Schedule 1	3,443,918	3,199,339
Program support expenses, Schedule 1	2,800,345	2,436,938
	14,696,079	12,846,522
Operating surplus for the year	$ 179,474	$ 234,844

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
STATEMENT OF OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Operating surplus (deficit) at beginning of year	$ 154,221	$ (80,623)
Operating surplus for the year	179,474	234,844
Operating surplus at end of year	$ 333,695	$ 154,221

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
STATEMENT OF CAPITAL SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Balance at beginning of year	$4,542,085	$4,275,220
Capital grants - Province of Alberta	2,339,100	1,000,000
Gain on disposal of fixed assets	4,120	1,742
	6,885,305	5,276,962
Depreciation and amortization (Note 10)	896,629	734,877
Balance at end of year	$5,988,676	$4,542,085
Balance at end of year represented by:		
Property, equipment and leasehold improvements less accumulated depreciation	$5,579,635	$4,103,369
Unexpended capital funds, net of accumulated gains and losses on disposal of property, equipment and leasehold improvements	409,041	438,716
	$5,988,676	$4,542,085

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Financial resources were provided by:		
Operations		
Operating surplus for the year	$ 179,474	$ 234,844
Amortization of long-term licence, not affecting working capital	4,500	4,500
	183,974	239,344
Capital grants - Province of Alberta	2,339,100	1,000,000
Proceeds from disposal of fixed assets	16,084	27,585
	2,539,158	1,266,929
Financial resources were used for:		
Assets under construction	104,192	109,089
Automobiles and trucks	26,345	38,669
Furniture, fixtures and office equipment	320,015	201,163
Leasehold improvements	521,343	34,423
Studio and technical equipment	1,383,985	826,300
Transmission equipment	28,979	—
	2,384,859	1,209,644
Increase in working capital	154,299	57,285
Working capital at beginning of year	514,937	457,652
Working capital at end of year	$ 669,236	$ 514,937

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Educational Communications Corporation operates under the authority of the Alberta Educational Communications Corporation Act, Chapter A-18, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

Program Acquisition and Production

All direct costs of programs developed and produced by the Corporation and programs purchased from other agencies are charged against operations in the year incurred as no significant cost recoveries are normally expected from these programs after the initial year of production and broadcasting.

Property, Equipment and Leasehold Improvements

Property, equipment and leasehold improvements are stated at cost less accumulated depreciation and amortization. Depreciation of automobiles, trucks, studio and technical equipment and furniture, calculated on the straight-line method, is based on the estimated useful life of each group of assets less 15% salvage value, except for automobiles and trucks, where the salvage value has been estimated at 30% of the original cost. Buildings are depreciated on the straight-line basis over their estimated useful life of 30 years at which time they are not expected to have any salvage value.

Leasehold improvements are amortized over the remaining term of the lease plus one renewal period thereafter. Land improvements are amortized over a maximum term of 10 years.

Long-term Licence

The long-term licence prepayment is recorded at cost less accumulated amortization. Amortization is calculated on the straight-line method over a term of 20 years.

Note 3 Receivables

Receivables consist of the following:

	1983	1982
Trade	$ 144,587	$ 111,142
Accountable advances	13,540	14,740
Other	54,100	49,722
	$ 212,227	$ 175,604

Note 4 Property, Equipment and Leasehold Improvements

	1983			1982
	Cost	Accumulated Depreciation and Amortization	Net Book Value	Net Book Value
Assets under construction (Note 5)	$ —	$ —	$ —	$ 196,072
Automobiles and trucks	176,842	100 958	75,884	96,058
Buildings and land improvements	279,956	69,889	210,067	221,315
Computer, word processing and other office equipment	605,067	151,632	453,435	238,327
Furniture and fixtures	334,079	189,687	144,392	117,421
Leasehold improvements	1,305,450	609,540	695,910	246,865
Mobile equipment	335,320	284,149	51,171	51,828
Studio and technical equipment	7,726,417	3,777,641	3,948,776	2,935,483
	$10,763,131	$ 5,183,496	$ 5,579,635	$ 4,103,369

Depreciation and amortization provided for the current year totalled $896,629 (1982 $734,877).

Note 5 Assets Under Construction

As construction was completed in the year on all the remaining transmitter sites, costs accumulated with respect to these sites were transferred to studio and technical equipment. During the year, the Corporation incurred costs on the transmitter sites as follows:

	Additions 1983	Total 1983	Total 1982
Athabasca	$ —	$ 27,315	$ 27,315
Edson	—	22,675	22,675
Ft. McMurray	—	21,323	21,323
Hanna	90,561	237,558	146,997
Hinton	—	26,284	26,284
Spirit River	7,909	21,787	13,878
Vermilion/Wainwright	5,722	40,919	35,197
Whitecourt	—	20,799	20,799
	$ 104,192	418,660	314,468
Less: Costs transferred to studio and technical equipment		418,660	118,396
		$ —	$ 196,072

Note 6 Long-Term Licence

During 1979 the Corporation entered into a long-term agreement whereby a licence to utilize certain broadcast facilities for the CKUA FM network was obtained for a 20 year period expiring August 1, 1999 at a cost of $90,000.

Note 7 Deposits on Productions

Advances received from outside educational institutions for anticipated costs of future program productions are deposited initially into a separate bank account. The production costs relating to these programs and incurred by the Corporation are subsequently recovered by it from the deposits received. The deposits on productions of $175,683 (1982 $78,920) represent costs to be recovered in the future.

Note 8 Productions in Progress

The Corporation had a number of productions in progress at March 31, 1983. The costs for the completion of these productions in progress are estimated at $1,956,000 (1982 $2,070,000).

Note 9 Contractual Obligations, Commitments and Contingencies

The Corporation's premises and certain transmitter sites are leased for various terms expiring on dates between June 30, 1983 and June 30, 1993. The annual rental charges on premises and leased transmitter sites are approximately $1,027,873 (1982 $545,241). The Corporation has contracted for the purchase of air-time for the 1983-84 fiscal year in the amount of $648,136 (1982 $460,415).

On March 31, 1983 the Corporation had estimated outstanding commitments of $22,958 (1982 $65,500) for the purchase of fixed assets.

Note 10 Capital Surplus

The capital surplus consists of grants made to the Corporation by the Province of Alberta for the purchase of capital assets. The provision for depreciation and amortization has been deducted from the capital surplus in the amount of $896,629 for the current year and $5,183,496 to date.

Note 11 Revenue from Program Sales, Video and Audio Dubbing

Program sales revenue is generated from the sale of educational television and radio programs to organizations resident outside the Province of Alberta. Revenue from program sales during the fiscal year amounted to $88,603 (1982 $30,431).

Audio and video tape required for the dubbing of programs requested by various educational institutions in Alberta is provided by the Corporation at its cost. The tape costs recovered during the year amounted to $390,818 (1982 $483,817).

Note 12 Subsequent Event

Subsequent to March 31, 1983, the Corporation signed contracts with suppliers for computer equipment and software totalling $600,000.

Note 13 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 14 Approval of Financial Statements

These financial statements were reviewed by management on August 25, 1983 and recommended for approval by the Board.

Schedule 1

THE ALBERTA EDUCATIONAL COMMUNICATIONS CORPORATION
SCHEDULE OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

	DEVELOPMENT AND PRODUCTION		UTILIZATION AND DISTRIBUTION		PROGRAM SUPPORT		TOTAL	TOTAL
	1983	1982	1983	1982	1983	1982	1983	1982
Advertising and promotion	$ 9,489	$ 12,159	$ —	$ —	$ 65,836	$ 55,761	$ 75,325	$ 67,920
Announcer, performer and musician fees	182,274	244,096	—	—	5,370	4,760	187,644	248,856
Audio and video supplies	183,491	164,473	330,448	465,133	11,684	9,529	525,623	639,135
Cinematography-freelance	234,593	244,634	—	—	—	—	234,593	244,634
Computer services	5,771	1,889	3,338	4,403	113,315	100,412	122,424	106,704
Conferences, conventions and workshops	28,685	37,534	4,749	7,527	12,175	14,584	45,609	59,645
Consultants	174,246	141,606	1,625	2,846	65,693	33,081	241,564	177,533
Continuity, research and scriptwriting	195,436	228,618	—	—	2,055	1,200	197,491	229,818
Copyrights, clearances and residuals	309,053	274,580	—	26	10,554	60,734	319,607	335,340
Directors fees	—	—	—	—	21,015	18,625	21,015	18,625
Employee benefits	419,142	300,477	132,476	94,517	161,480	129,007	713,098	524,001
Entertainment and public relations	8,055	6,785	79	351	15,638	8,034	23,772	15,170
Evaluation costs	4,111	1,519	—	—	22,161	(921)	26,272	598
External productions	474,679	288,119	—	—	116	—	474,795	288,119
Film processing, editing and special lab work	204,516	139,998	136	7	7,822	11,971	212,474	151,976
Film stock	36,372	35,294	93	23	2,932	3,441	39,397	38,758
Graphics and printing	254,461	231,312	19,506	73,895	122,813	164,803	396,780	470,010
Insurance	441	371	76	102	13,663	9,469	14,180	9,942
Licenses, permits and taxes	2,899	(14,404)	12,385	6,673	9,385	10,363	24,669	2,632
Make-up services and costumes	14,692	14,852	—	—	1,440	1,599	16,132	16,451
Miscellaneous	34,066	110,872	2,334	12,033	6,359	22,859	42,759	145,764
Office supplies and photocopying	56,193	24,962	35,464	28,797	62,833	62,375	154,490	116,134
Postage, freight and express	41,500	34,731	53,879	43,587	44,105	29,906	139,484	108,224
Production and direction-freelance	297,449	256,757	16,586	11,967	34,787	75,563	348,822	344,287
Professional fees	—	—	—	—	158,889	47,574	158,889	47,574
Program acquisitions	633,415	474,927	1,174	—	—	—	634,589	474,927
Purchased air time	6,650	—	737,020	579,958	—	—	743,670	579,958
Rentals and leases	139,505	188,018	502,388	460,143	337,098	262,719	978,991	910,880
Repairs and maintenance	19,544	16,415	178,488	206,138	40,736	24,738	238,768	247,291
Salaries	4,001,003	3,351,035	1,214,380	1,016,211	1,297,271	1,139,732	6,512,654	5,506,978
Sets, props and staging supplies	40,966	35,810	889	88	18	3,140	41,873	39,038
Subscriptions, publications and fees	5,592	4,409	17,708	16,104	2,295	2,520	25,595	23,033
Telephone and telegraph	115,106	89,193	48,308	41,816	65,982	51,902	229,396	182,911
Travel	318,230	267,063	41,564	41,116	80,769	77,458	440,563	385,637
Utilities	191	2,141	88,825	85,878	4,056	—	93,072	88,019
	$ 8,451,816	$ 7,210,245	$ 3,443,918	$ 3,199,339	$ 2,800,345	$ 2,436,938	$ 14,696,079	$ 12,846,522

ALBERTA RESEARCH COUNCIL
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Operating Surplus
Notes to the Financial Statements

AUDITOR'S REPORT

To the Board of Directors of
the Alberta Research Council

I have examined the balance sheet of the Alberta Research Council as at March 31, 1983 and the statements of revenue, expenditure and operating surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

As disclosed in Note 6 to the financial statements, the Council has entered into research contracts which specify that the Council does not receive title to fixed assets purchased until completion of the contract or at the discretion of the sponsor. Since the Council did not identify those fixed assets to which it may not have title, I was unable to determine if any adjustment might be required to the balance sheet to adjust fixed assets and contributed surplus to reflect ownership of the assets.

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to identify assets to which the Council may not have title as described in the preceding paragraph, these financial statements present fairly the financial position of the Council as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied, except for the change in the method of accounting for capital leases as described in Note 3, on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
November 2, 1983

Statement A

ALBERTA RESEARCH COUNCIL
BALANCE SHEET
AS AT MARCH 31, 1983
(thousands of dollars)

	1983	1982
ASSETS		
Current:		
Cash	$ 8	$ 6
Deposits in trust (Note 4)	4,992	4,012
Accounts receivable	4,254	3,046
Prepaid expenses	48	49
Advances to joint venture (Note 5)	182	—
	9,484	7,113
Other:		
Government of Canada and Provincial bonds, at cost (approximate market value: 1983 $7,823; 1982 $8,933)	8	10
Fixed:		
Equipment (Note 6)	19,355	15,157
	28,847	22,280
Trust Fund:		
Deposits in trust (Note 4)	2,426	793
	2,426	793
Total	$ 31,273	$ 23,073
LIABILITIES AND SURPLUS		
Current:		
Accounts payable	$ 3,504	$ 3,462
Deferred contract revenue	459	607
Obligation under capital lease	66	—
Advances payable, Province of Alberta	150	167
	4,179	4,236
Non-current:		
Obligation under capital lease (Note 7)	235	—
Equity:		
Contributed surplus (Note 8)	19,054	15,157
Operating surplus, Statement B	5,379	2,887
	24,433	18,044
	28,847	22,280
Trust Fund:		
Trust liability (Note 10)	2,117	660
Accounts payable	309	133
	2,426	793
	$ 31,273	$ 23,073

The accompanying notes are part of these financial statements.

Statement B

ALBERTA RESEARCH COUNCIL
STATEMENT OF REVENUE, EXPENDITURE AND OPERATING SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

	1983	1982
REVENUE		
Grant from Province of Alberta, Department of Executive Council (Note 9)	$ 18,951	$ 15,000
Contract revenue	17,978	14,978
Other income	298	313
	37,227	30,291
EXPENDITURE		
Energy resources division	11,253	9,550
Natural resources division	10,529	9,504
Industrial and engineering research division	5,412	4,302
Administration division	3,641	3,092
Frontier sciences division	3,103	2,765
Executive offices	797	682
	34,735	29,895
Excess of revenue over expenditure for the year	2,492	396
Operating surplus at beginning of year	2,887	2,491
Operating surplus at end of year	$ 5,379	$ 2,887

ALBERTA RESEARCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Research Council operates under the authority of the Alberta Research Council Act, Chapter A 35.1, Statutes of Alberta 1981.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

(a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except that no provision for depreciation on fixed assets has been made. Purchases of operating fixed assets are charged to operations in the year and are shown on the balance sheet at original cost or at estimated cost with the offsetting credit to contributed surplus.

(b) Capital Lease

The Council follows the policy of capitalizing assets leased from others with respect to capital leases entered into after April 1, 1982 (see Note 3).

(c) Occupancy and Office Furniture Expenditure

Occupancy and office furniture have been provided by the Province of Alberta at no cost and are not reflected in these financial statements.

(d) Patents

Expenditures for patents owned by the Council as a result of research activity are not capitalized due to the intangible nature of assets that may accrue to the Council.

(e) Investments

The Council has become an equity participant in external organizations as a result of conducting certain research activities. The Council's equity in these external organizations is not material and is therefore not reflected in these financial statements.

(f) Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Changes in Accounting Policies

During the year, the Council adopted the policy of capitalizing assets leased from others with respect to capital leases entered into after April 1, 1982 and which transfer to the Council substantially all the benefits and risks incident to ownership of the assets. The leased assets so capitalized are initially recorded as fixed assets at cost and the related lease obligations as liabilities. The lease obligations are reduced over the lease term as lease payments are made.

Note 4 Deposits in Trust

Deposits in trust consist of amounts held in the General Trust Fund of the Province of Alberta.

Note 5 Advances to Joint Venture

During the year the Council advanced $250,000 to a joint venture for research. The Council's share of the joint venture's expenses of $67,816 in 1982/83, net of interest credited on the Council's advances, is included in the expenses of Frontier sciences division on Statement B.

Note 6 Fixed Assets

Fixed assets purchased subsequent to April 1, 1981 have been valued at cost. Those purchased prior to April 1, 1981 have been valued at estimated cost by the Council.

	1983	1982
Balance at beginning of year	$ 15,157,087	$ 11,449,468
Additions at cost	4,868,005	3,707,619
	20,025,092	15,157,087
Write-off	669,555	—
Balance at end of year	$ 19,355,537	$ 15,157,087

Included in fixed assets are certain fixed assets purchased as a result of research contracts which specify that the Council does not obtain sole title to the fixed assets until completion of the contracts or at the discretion of the sponsor.

The Council completed a review of equipment records during the year and revised the method of capitalization. To conform to the new method and to remove the value of items written off or disposed of in prior years, the recorded cost of equipment and contributed surplus has been reduced by $669,555.

Note 7 Obligation under Capital Lease

The following is a schedule of future lease payments under the capital lease together with the balance of obligation under capital lease.

Year ending March 31	
1984	$ 121,698
1985	121,698
1986	186,978
	430,374
Less: Interest	129,217
Balance of the obligation	301,157
Less: Current portion	65,834
	$ 235,323

Note 8 Contributed Surplus

Contributed surplus represents Council's equity in fixed assets and consists of the following:

	1983	1982
Balance at beginning of year	$ 15,157,087	$ 11,449,468
Purchases during the year	4,566,848	3,707,619
	19,723,935	15,157,087
Write-off	669,555	—
Balance at end of year	$ 19,054,380	$ 15,157,087

The difference between contributed surplus and fixed assets as disclosed on the balance sheet is represented by obligations under capital lease.

Note 9 Grant from the Province of Alberta

In addition to the grant of $18,951,000, the Council received $197,000 from the Province of Alberta for the operation of the Office of Science and Technology. This amount, net of expenditure, is included in Trust.

Note 10 Trust Liability

Trust funds are contributions received from other government departments under research agency agreements which specify the Council administer the contributions and provide accounting services.

	1983	1982
Balance at beginning of year	$ 660,341	$ 1,097,547
Contributions	4,700,721	2,693,229
	5,361,062	3,790,776
Expenditure	3,244,559	3,130,435
Balance at end of year	$ 2,116,503	$ 660,341

Note 11 Contractual Obligations and Commitments

The Council has become a participant in long term research projects where commitments have been made to purchase fixed assets at a cost of $1,017,163.

Note 12 Contingent Liabilities

The Council is a defendant in a number of legal proceedings. Claims against the Council in these proceedings, which have not been reflected in the accounts, amount to $500,000. While the ultimate outcome of these proceedings cannot be predicted at this time, it is the opinion of management that the disposition of these cases will have a minor effect on the financial position of the Council.

Note 13 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 14 Approval of Financial Statements

These financial statements were approved by management on November 2, 1983.

ENERGY RESOURCES CONSERVATION BOARD
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue Surplus (Deficit) – General Funds
Statement of Revenue Surplus – Restricted Funds
Statement of Capital Surplus
Statement of Revenue and Expenditure – Oil and Gas Related Operations
Statement of Revenue and Expenditure – Coal Related Operations
Statement of Revenue and Expenditure – Hydro and Electric Energy
  Related Operations
Notes to the Financial Statements
Schedule of Miscellaneous Revenue – Oil and Gas Related Operations

AUDITOR'S REPORT

To the Members of the Energy
  Resources Conservation Board

I have examined the balance sheet of the Energy Resources Conservation Board as at March 31, 1983 and the statements of revenue surplus (deficit) – general funds, revenue surplus – restricted funds, capital surplus, revenue and expenditure oil and gas related operations, coal related operations, and hydro and electric energy related operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
September 12, 1983

C.A.
Auditor General

Statement A

ENERGY RESOURCES CONSERVATION BOARD
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
GENERAL FUNDS		
Current:		
Cash	$ 11,196	$ 8,336
Accounts receivable (Note 4)	1,093,454	2,850,199
Prepaid expenses	130,792	132,849
	1,235,442	2,991,384
Fixed, at cost:		
Automobiles	1,185,971	1,067,187
Furniture and equipment	5,052,696	3,905,459
	6,238,667	4,972,646
	7,474,109	7,964,030
RESTRICTED FUNDS		
Current:		
Short-term deposits	558,155	451,047
Due from general funds	79,863	233,420
	638,018	684,467
Fixed, at cost:		
Furniture and equipment	28,269	28,269
	666,287	712,736
	$ 8,140,396	$ 8,676,766
LIABILITIES AND SURPLUS		
GENERAL FUNDS		
Current:		
Bank overdraft	$ 156,598	$ 3,723,379
Accounts payable	1,636,513	1,312,098
Due to restricted funds	79,863	233,420
	1,872,974	5,268,897
Revenue surplus (deficit), Statement B	(637,532)	(2,277,513)
Capital surplus, Statement D	6,238,667	4,972,646
	7,474,109	7,964,030
RESTRICTED FUNDS (Note 3)		
Revenue surplus, Statement C	638,018	684,467
Capital surplus, Statement D	28,269	28,269
	666,287	712,736
	$ 8,140,396	$ 8,676,766

The accompanying notes are part
of these financial statements.

Statement B

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE SURPLUS (DEFICIT) – GENERAL FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue surplus (deficit) at beginning of year	$ (2,277,513)	$ (436,089)
Add:		
Surplus (deficit) for the year:		
Oil and gas related operations, Statement E	1,522,142	(1,624,910)
Coal related operations, Statement F	(144,714)	(130,227)
Hydro and electric energy related operations, Statement G	262,553	(86,287)
	1,639,981	(1,841,424)
Revenue surplus (deficit) at end of year	$ (637,532)	$ (2,277,513)

Statement C

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE SURPLUS – RESTRICTED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	Balance at beginning of year	Revenue	Expenditure	Balance at end of year
Bitumen Extraction Project Study (Note 3(a))	$ 233,420	$ —	$ 211,544	$ 21,876
Management Retiring Allowance Plan (Note 3(b))	451,047	165,931	836	616,142
	$ 684,467	$ 165,931	$ 212,380	$ 638,018

Statement D

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF CAPITAL SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	General Funds	Restricted Funds	1983 Total	1982 Total
Balance at beginning of year	$ 4,972,646	$ 28,269	$ 5,000,915	$ 3,882,973
Add:				
Acquisition of fixed assets, net	1,266,021	—	1,266,021	1,117,942
Balance at end of year	$ 6,238,667	$ 28,269	$ 6,266,936	$ 5,000,915

Statement E

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE AND EXPENDITURE – OIL AND GAS RELATED OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Well administration fee (Note 6)	$ 17,786,557	$ —
Tax levy	—	13,196,805
	17,786,557	13,196,805
Expenditure:		
Salaries and employee benefits	23,322,041	18,536,541
Building rent, improvements and maintenance	4,689,443	4,400,844
Office machine and equipment rental	3,059,889	2,238,377
Fixed assets, net	1,571,353	1,261,228
Professional fees	1,343,838	642,057
Travel and field supplies	874,289	818,172
Printing and office supplies	723,952	772,445
Studies and research	629,951	17,776
Well abandonment	540,337	8,173
Bad debts	522,756	1,651
Board hearings	359,697	313,033
Courses, memberships and convention fees	322,655	366,073
Staff transfer	232,490	437,574
Postage and deliveries	184,240	149,282
Telephone and telegraph	178,100	165,711
Publications and periodicals	124,409	98,841
Equipment maintenance	122,587	121,344
Core and sample supplies	57,059	113,818
Insurance	46,143	44,645
Laboratory	42,183	13,684
Interest	31,277	313,610
Advertisements	15,586	118,058
Energy resources data systems	—	232,882
Sundry	132,731	104,111
	39,127,006	31,289,930
Deduct: Miscellaneous revenue, Schedule 1	4,447,591	3,943,215
Net expenditure for the year	34,679,415	27,346,715
Deduct: Charged to Province of Alberta	18,415,000	12,525,000
	16,264,415	14,821,715
Surplus (deficit) for the year	$ 1,522,142	$ (1,624,910)

Statement F

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE AND EXPENDITURE – COAL RELATED OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Expenditure:		
Salaries and employee benefits	$ 938,861	$ 710,001
Building rent, improvement and maintenance	174,216	175,685
Office machine and equipment rental	80,426	14,672
Professional fees	41,717	19,814
Travel and field supplies	25,836	31,345
Board hearings	24,913	—
Printing and office supplies	23,420	47,917
Courses, memberships and convention fees	17,734	17,225
Postage and deliveries	7,807	6,334
Telephone and telegraph	1,940	1,964
Fixed assets, net	1,231	16,763
Publications and periodicals	890	818
Insurance	688	155
Advertisements	359	6,145
Staff transfer	—	341
Sundry	6,247	7,560
	1,346,285	1,056,739
Deduct:		
Sale of publications and maps	8,772	18,189
Sundry revenue	2,799	8,323
	11,571	26,512
Net expenditure for the year	1,334,714	1,030,227
Deduct: Charged to Province of Alberta	1,190,000	900,000
Surplus (deficit) for the year	$ (144,714)	$ (130,227)

Statement G

ENERGY RESOURCES CONSERVATION BOARD
STATEMENT OF REVENUE AND EXPENDITURE – HYDRO AND ELECTRIC ENERGY RELATED OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Expenditure:		
Salaries and employee benefits	$ 823,671	$ 790,100
Building rent, improvements and maintenance	174,216	175,685
Board hearings	33,280	114,313
Office machine and equipment rental	25,774	37,496
Printing and office supplies	24,877	29,037
Professional fees	21,618	236
Travel and field supplies	10,936	6,217
Courses, memberships and convention fees	9,743	14,855
Postage and deliveries	7,807	6,333
Advertisements	1,064	652
Telephone and telegraph	994	489
Publications and periodicals	869	923
Insurance	688	155
Fixed assets, net	585	11,164
Sundry	6,223	6,612
	1,142,345	1,194,267
Deduct:		
Sale of publications and maps	4,898	7,980
Net expenditure for the year	1,137,447	1,186,287
Deduct: Charged to Province of Alberta	1,400,000	1,100,000
Surplus (deficit) for the year	$ 262,553	$ (86,287)

ENERGY RESOURCES CONSERVATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Energy Resources Conservation Board operates under the authority of the Energy Resources Conservation Act, Chapter E-11, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

General

These financial statements have been prepared in accordance with generally accepted accounting principles except that no provision for depreciation on fixed assets has been made. Fixed assets are charged against operations in the year of acquisition, and except for leasehold improvements, are shown on the balance sheet at cost with the offsetting credit to capital surplus.

Reimbursement of Expenditure

Funds received from the Department of Energy and Natural Resources as contributions toward specific projects undertaken by the Board on behalf of the Department, are netted against the appropriate expenditure. Funds received in respect of the year ended March 31, 1983 were $673,576 (1982 $730,100).

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Restricted Funds

(a) Bitumen Extraction Project Study

The purpose of this study is to investigate processes for the extraction of bitumen from mined oil sands. As at March 31, 1983, the Board has outstanding contractual commitments of approximately $100,000 with a total estimated study cost of $560,000.

(b) Management Retiring Allowance Plan

The Board has a management retiring allowance plan for certain management personnel. Contributions to cover the total allowance established as at March 31, 1983 have been recorded in the accounts.

Note 4 Accounts Receivable

Accounts receivable consist of the following:

	1983	1982
Province of Alberta	$ 448,929	$ 1,618,253
Tax levy and penalties	—	591,100
Sundry	644,525	640,846
	$ 1,093,454	$ 2,850,199

Note 5 Lease Commitment

Effective November 12, 1980, the Board signed a twenty year lease, with three renewal terms of five years each, for a sixteen story office building and tenant improvements therein. The minimum annual rental is $3,635,527.

Note 6 Well Administration Fee

Pursuant to an amendment of the Oil and Gas Conservation Act, the tax levy was replaced by an administration fee. The tax was levied on the assessed value of the property. With the introduction of a well administration fee, revenue is raised through a charge to all well operators based on the number of capable wells operated.

Note 7 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 8 Approval of Financial Statements

These financial statements were approved by management on September 12, 1983.

Schedule 1

ENERGY RESOURCES CONSERVATION BOARD
SCHEDULE OF MISCELLANEOUS REVENUE – OIL AND GAS RELATED OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Drilling licenses	$ 1,353,585	$ 1,491,280
Pipeline revenue	776,290	825,430
Core research centre revenue	641,034	444,419
Bank interest	555,625	181,813
Information fees	428,355	372,209
Sale of publications and maps	344,528	359,841
Magnetic tape data	222,333	174,743
Transfer fees	75,285	47,485
Change of name fees	24,125	23,010
Sundry	26,431	22,985
	$ 4,447,591	$ 3,943,215

ALBERTA HOME MORTGAGE CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure - Operating Fund
Statement of Revenue and Expenditure - Mortgage Insurance Fund
Statement of Reserves - Mortgage Insurance Fund
Statement of Changes in Financial Position - Operating Fund
Statement of Changes in Financial Position - Mortgage Insurance Fund
Notes to the Financial Statements
Schedule of Administration Expenses
Schedule of Long-Term Debt

AUDITOR'S REPORT

To the Members of the
Alberta Home Mortgage Corporation

I have examined the balance sheet of the Alberta Home Mortgage Corporation as at March 31, 1983 and the statements of revenue and expenditure, reserves and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and changes in its financial position for the year then ended, in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
June 22, 1983

C.A.
Auditor General

Statement A

ALBERTA HOME MORTGAGE CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1983
(thousands of dollars)

	1983	1982
ASSETS		
Operating Fund		
Deposits in trust (Note 4)	$ 9	$ —
Accounts receivable	53	76
Due from Mortgage Insurance Fund	6,421	2,338
Mortgages and loans receivable, including accrued interest	2,739,995	2,051,472
Furniture and equipment	1,744	1,486
Total Operating Fund assets	2,748,222	2,055,372
Mortgage Insurance Fund		
Deposits in trust (Note 4)	8,845	20,009
Accrued interest receivable	782	413
Real estate acquired on settlement of claims, at lower of cost or net realizable value	5,646	1,083
Investments, at cost (approximate market value: 1983 $34,200; 1982 $8,757) (Note 5)	34,838	12,150
Total Mortgage Insurance Fund assets	50,111	33,655
	$ 2,798,333	$ 2,089,027
LIABILITIES AND RESERVES		
Operating Fund		
Bank indebtedness	$ 9,503	$ 11,926
Accounts payable	1,062	685
Commitment deposits payable	873	1,605
Accrued interest payable	171,458	121,079
Property tax deposits on mortgages, including accrued interest	21,280	13,621
Long-term debt, Schedule 2	2,540,077	1,903,210
Deferred Province of Alberta contributions (Note 6)	2,225	1,760
Contributed surplus	1,744	1,486
Total Operating Fund liabilities	2,748,222	2,055,372
Mortgage Insurance Fund		
Due to Operating Fund	6,421	2,338
Reserves, Statement D		
Reserve for anticipated losses	9,150	—
General reserve	21,050	25,221
Premium reserve	13,490	6,096
Total reserves	43,690	31,317
Total Mortgage Insurance Fund liability and reserves	50,111	33,655
	$ 2,798,333	$ 2,089,027

The accompanying notes are part of these financial statements.

Statement B

ALBERTA HOME MORTGAGE CORPORATION
STATEMENT OF REVENUE AND EXPENDITURE - OPERATING FUND
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

	1983	1982
REVENUE		
Interest earnings:		
Mortgages and loans receivable (Note 3)	$ 256,221	$ 160,697
Short-term investment income	159	590
	256,380	161,287
Transfer from Mortgage Insurance Fund	—	3,539
Application fees	755	1,092
Mortgage payout charges	692	295
Other revenue	775	214
Total revenue	258,602	166,427
EXPENDITURE		
Interest expense:		
Interest on long-term debt	325,293	191,101
Bank and other interest	1,620	998
	326,913	192,099
Administration expenses, Schedule 1	11,183	10,605
Total expenditure	338,096	202,704
Excess of expenditure over revenue	79,494	36,277
Contributions by the Province of Alberta (Note 6)	$ 79,494	$ 36,277

Statement C

ALBERTA HOME MORTGAGE CORPORATION
STATEMENT OF REVENUE AND EXPENDITURE - MORTGAGE INSURANCE FUND
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

	1983	1982
REVENUE		
Interest	$ 5,031	$ 3,587
Premiums earned	809	128
Rental income on owned real estate	143	5
Total revenue	5,983	3,720
EXPENDITURE		
Interest	469	132
Loss on properties sold and provision for decline in market value on owned properties	1,159	23
Provision for anticipated losses	9,150	—
Miscellaneous fees and taxes	168	26
Total expenditure	10,946	181
Excess of revenue over expenditure	$ (4,963)	$ 3,539

Statement D

ALBERTA HOME MORTGAGE CORPORATION
STATEMENT OF RESERVES - MORTGAGE INSURANCE FUND
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

	1983	1982
RESERVE FOR ANTICIPATED LOSSES		
Balance at beginning of year	$ —	$ —
Current year's provision	9,150	—
Balance at end of year	9,150	—
GENERAL RESERVE		
Balance at beginning of year	25,221	22,168
Premiums allocated from the premium reserve	792	3,053
Excess of revenue over expenditure	(4,963)	3,539
Transfer to operating fund (Note 2)	—	(3,539)
Balance at end of year	21,050	25,221
PREMIUM RESERVE		
Balance at beginning of year	6,096	—
Mortgage insurance premiums collected	8,995	9,277
	15,091	9,277
Mortgage insurance premiums earned	(809)	(128)
Premiums allocated to general reserve	(792)	(3,053)
Balance at end of year	13,490	6,096
Total reserves	$ 43,690	$ 31,317

Statement E

ALBERTA HOME MORTGAGE CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION - OPERATING FUND
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

	1983	1982
Cash Provided		
Debentures issued - Province of Alberta	$ 700,000	$ 800,000
Contributions from the Province of Alberta	79,959	36,600
Increase in liabilities	57,683	66,567
Decrease in other assets	23	19
	837,665	903,186
Cash Applied		
Excess of expenditure over revenue for the year	79,494	36,277
Repayment of debentures - Province of Alberta	63,133	51,164
Net increase in mortgages and loans receivable	688,523	802,565
Increase in amount due from Mortgage Insurance Fund	4,083	882
	835,233	890,888
Net increase in cash	$ 2,432	$ 12,298
Represented by:		
Decrease in bank indebtedness	$ 2,423	$ 12,323
Increase (decrease) in deposits in trust	9	(25)
	$ 2,432	$ 12,298

Statement F

ALBERTA HOME MORTGAGE CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION - MORTGAGE INSURANCE FUND
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

	1983	1982
Cash Provided		
Excess of revenue over expenditure	$ (4,963)	$ 3,539
Non cash items:		
Amortization of discount on investments	(1,137)	(178)
Amortization of mortgage insurance premiums (Note 2 (b))	(809)	(128)
Net loss on owned and sold properties	1,653	176
Provision for anticipated losses	9,150	—
Net cash provided by operations	3,894	3,409
Mortgage insurance premiums collected	8,995	9,277
Proceeds from sale of real estate - net of disposal costs	408	1,161
Proceeds from sale of investments	8,064	4,000
Increase in amount due from operating fund	4,083	882
	25,444	18,729
Cash Applied		
Transfer to Operating Fund	—	3,539
Purchase of investments	29,615	4,371
Additions to owned properties	6,624	1,267
Increase in other assets	369	1
	36,608	9,178
Net increase (decrease) in cash	$ (11,164)	$ 9,551
Represented by:		
Increase (decrease) in deposits in trust	$ (11,164)	$ 9,551

ALBERTA HOME MORTGAGE CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Home Mortgage Corporation operates under the authority of the Alberta Home Mortgage Corporation Act, Chapter A-28, Revised Statutes of Alberta, 1980.

Note 2 Significant Accounting Principles

These financial statements have been prepared in accordance with generally accepted accounting principles except for the principle noted below under Operating Fund.

A) Operating Fund

Fixed assets

Purchases of fixed assets are charged to operations in the year of purchase and gross proceeds on disposal are recorded as revenue. Furniture and equipment are shown on the balance sheet at original cost with the offsetting credit to contributed surplus. Other fixed assets are not capitalized.

B) Mortgage Insurance Fund

(i) Description of Reserves

Reserve for anticipated losses

The reserve for anticipated losses represents the amount by which the Corporation estimates that the carrying value of the mortgages in foreclosure and in arrears exceeds the net realizable value of the security supporting the mortgages.

General Reserve

The general reserve consists of mortgage insurance premiums on loans which were approved prior to April 1, 1981.

Premium Reserve

The premium reserve consists of mortgage insurance premiums on loans which were approved after April 1, 1981. These premiums are recognized in income at rates which are estimated to be substantially in proportion to the related risks assumed by the Corporation, computed using the sum of the year's digits method over twenty years.

(ii) Excess of Revenue over Expenditure

The Corporation transfers the excess of revenue over expenditure to the Operating Fund and charges the deficiency of revenue over expenditure to the General Reserve.

Note 3 Mortgage Subsidies

The Corporation does not record subsidies stipulated in mortgage agreements in the statement of Revenue and Expenditure. This policy reduces interest earnings and eliminates subsidies in the amount of $39,371,000 (1982 $19,093,000).

Note 4 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 5 Investments

Investments are summarized as follows:

	1983		1982
	Par Value	Cost	Cost
	(thousands of dollars)		
Treasury Bills and coupon notes	$ 12,675	$ 10,389	$ —
Bonds and debentures:			
Government of Canada	16,475	16,265	7,370
Provincial issues, direct and guaranteed	8,325	8,184	4,780
	$ 37,475	$ 34,838	$ 12,150
1982 par value	$ 12,200		

Note 6 Deferred Province of Alberta Contributions

The unexpended portion of contributions received from the Province of Alberta has been deferred to cover future operating deficits.

	1983	1982
	(thousands of dollars)	
Balance at beginning of year	$ 1,760	$ 1,437
Contributions received	79,959	36,600
	81,719	38,037
Excess of expenditure over revenue	79,494	36,277
Balance at end of year	$ 2,225	$ 1,760

Note 7 Commitments

The Corporation has commitments totalling $220,773,000 (1982 $544,834,000) with respect to unadvanced amounts on approved mortgages and loans.

Note 8 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 9 Approval of Financial Statements

These financial statements were approved by management on June 22, 1983.

Schedule 1

ALBERTA HOME MORTGAGE CORPORATION
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

	1983	1982
Salaries and employee benefits	$ 7,537	$ 6,474
Rent	876	704
Office equipment and supplies	857	1,405
Telephone, telegraph and postage	513	225
Travelling, moving allowances and conferences	438	592
Professional fees	331	442
Advertising	228	93
Office equipment rentals	209	206
Grants in lieu of business taxes	53	42
Leasehold improvements	27	303
Insurance	25	14
Remuneration to board members	15	16
Other	74	89
	$ 11,183	$ 10,605

Schedule 2

ALBERTA HOME MORTGAGE CORPORATION
SCHEDULE OF LONG-TERM DEBT
AS AT MARCH 31, 1983
(thousands of dollars)

Particulars	Year of maturity	Weighted average interest rate	Principal outstanding	
			1983	1982
Debentures payable - Province of Alberta	1988	9.30%	$ 112,669	$ 126,162
	1989	10.25%	155,104	170,441
	1990	12.70%	306,105	327,888
	1991	13.11%	22,176	23,678
	2001	16.13%	742,788	748,947
	2002	16.86%	748,253	150,000
	2003	12.73%	100,000	
	2006	9.71%	183,265	185,027
	2007	9.25%	119,774	120,634
	2008	9.40%	49,943	50,433
			$ 2,540,077	$ 1,903,210

Notes:

1. All debentures are repayable in equal blended payments of principal and interest. Actual interest rates vary from 9.05% to 18.30%.

2. Aggregate principal repayments due in each of the next five fiscal years are:

1983 - 1984	$ 75,907
1984 - 1985	85,245
1985 - 1986	95,778
1986 - 1987	107,666
1987 - 1988	121,090
Thereafter	2,054,391

3. The repayment of principal and interest on any borrowings of the Corporation is guaranteed by the Province of Alberta under section 18(1) of the Alberta Home Mortgage Corporation Act.

ALBERTA HOUSING CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Statement of Changes in Financial Position
Statement of Contributed Surplus
Notes to the Financial Statements
Schedule of Investment in Projects

AUDITOR'S REPORT

To the Board of Directors of
the Alberta Housing Corporation

I have examined the balance sheet of the Alberta Housing Corporation as at March 31, 1983 and the statements of revenue and expenditure, changes in financial position and contributed surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
August 31, 1983

Statement A

ALBERTA HOUSING CORPORATION
BALANCE SHEET
AS AT MARCH 31, 1983
(thousands of dollars)

	1983	1982
ASSETS		
Capital Fund		
Current:		
Deposits in trust (Note 3)	$ 4,286	$ 1,801
Accounts receivable	1,725	3,260
	6,011	5,061
Rural mobile home agreements receivable	2,128	1,018
Municipal agreements receivable	7,916	6,581
Student housing agreements receivable (Note 4)	5,068	5,168
Fixed assets, at cost, (Notes 2 and 6)	3,439	3,185
Investment in projects, Schedule 1 (Note 2)	1,274,433	952,819
	1,298,995	973,832
Operating Fund		
Current:		
Cash	—	134
Deposits in trust (Note 3)	15,448	22,667
Accounts receivable	7,592	6,116
Due from the Province of Alberta (Note 5)	23,512	11,071
Due from capital fund	14,051	8,108
	60,603	48,096
	$ 1,359,598	$ 1,021,928
LIABILITIES		
Capital Fund		
Current:		
Accounts payable	$ 15,527	$ 17,013
Holdbacks payable	17,048	15,840
Debenture debt due within one year (Note 7)	7,394	5,753
Due to operating fund	14,051	8,108
	54,020	46,714
Long-term debt, (Note 7)	1,134,566	842,648
Contributed surplus, Statement D (Note 2)	110,409	84,470
	1,298,995	973,832
Operating Fund		
Current:		
Accounts payable	5,425	4,444
Accrued interest payable	55,178	43,652
	60,603	48,096
	$ 1,359,598	$ 1,021,928

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA HOUSING CORPORATION
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

(thousands of dollars)

	1983	1982
REVENUE		
Lot sales	$ 15,746	$ 36,680
Rental revenue	10,506	8,632
Interest	2,801	2,248
Proceeds from sale of fixed assets	31	69
Net gain (loss) on sale of housing investments	(34)	98
	29,050	47,727
EXPENDITURE		
Interest on long-term debt	97,384	62,587
Cost of lot sales	15,554	37,431
Salaries and employee benefits	11,611	9,313
Grants and subsidies	11,390	7,914
Capital expenditure for rural mobile homes (Note 2)	5,960	6,529
Building maintenance and expenses	6,889	5,784
Other administration expenses	5,162	4,875
Capital expenditure for fixed assets (Note 2)	278	2,018
Bank and other interest	46	18
Contributions for debt retirement (Note 2)	8,219	5,504
	162,493	141,973
Less: Interest charged to investment in projects	59,747	30,369
Operating expense recoveries	3,172	2,316
	62,919	32,685
	99,574	109,288
Excess of expenditure over revenue for the year before write down	70,524	61,561
Add: Write down in value of land held for resale and development (Note 8)	15,000	—
Excess of expenditure over revenue after write down	$ 85,524	$ 61,561
Contributions by the Province of Alberta	$ 85,524	$ 61,561

Statement C

ALBERTA HOUSING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

	1983	1982
Funds were provided from:		
Operating grants – Province of Alberta, Department of Housing	$ 85,524	$ 61,561
Debentures issued – Province of Alberta	300,000	204,000
Private mortgages	1,878	8,894
Donated lands for capital purposes	735	796
Appraisal increase in value of land	11,425	—
Proceeds from sale of staff housing	334	1,018
Proceeds from sale of rural and native homes	4,520	4,604
Proceeds from sale of fixed assets	31	69
Decrease in accounts receivable	59	2,132
Increase in accounts payable	—	4,589
Increase in holdbacks payable	1,208	7,550
Increase in accrued interest payable	11,526	13,978
	417,240	309,191
Funds were applied to:		
Operations (after adjustment for non-cash items)	54,967	24,297
Net increase in agreements receivable	2,445	261
Increase in investment in projects	351,750	271,151
Decrease in accounts payable	505	—
Increase in amount due from the Province of Alberta	12,441	9,561
	422,108	305,270
Increase (decrease) in funds	(4,868)	3,921
Funds at beginning of year	24,602	20,681
Funds at end of year	$ 19,734	$ 24,602
Represented by:		
Deposits in trust	$ 19,734	$ 24,468
Cash	—	134
	$ 19,734	$ 24,602

Statement D

ALBERTA HOUSING CORPORATION
STATEMENT OF CONTRIBUTED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983
(thousands of dollars)

	1983	1982
Balance at beginning of year	$ 84,470	$ 70,673
Add:		
Donated lands and housing for capital purposes	735	796
Appraisal increase in value of investments	11,425	—
Contributions for fixed assets	290	2,076
Contributions for debt retirement (Note 2)	8,219	5,504
Contributions for rural mobile homes	7,374	6,889
	28,043	15,265
Deduct:		
Disposal of donated assets	654	631
Disposal of fixed assets	36	477
Disposal of rural mobile homes	1,414	360
	2,104	1,468
Balance at end of year	$ 110,409	$ 84,470

ALBERTA HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983
(thousands of dollars)

Note 1 Authority

The Alberta Housing Corporation operates under authority of the Alberta Housing Act, Chapter A-30, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Principles

(a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

(i) Fixed assets

No provision for depreciation on fixed assets has been made. Purchases are charged to operations in the year of purchase and gross proceeds on any disposals are recorded as revenue. Fixed assets are shown on the balance sheet at original cost with an offsetting credit to contributed surplus.

(ii) Investment in Projects

No provision for depreciation on investment in projects has been made. Investment in projects is stated at cost or appraised value. Purchases of certain investments are charged to operations in the year of purchase and are shown on the balance sheet at cost with an offsetting credit to contributed surplus.

(iii) Donated assets and appraisal increases

The Corporation occasionally acquires land, buildings and other assets at substantially lower than current market or at nominal value. These assets are recorded at appraised values with an offsetting credit to contributed surplus.

(iv) Contributions for debt retirement

Contributions for debt retirement from the Province of Alberta have been credited to contributed surplus and charged to operations.

(b) Recognition of Earnings

(i) Lot sales

Revenue from the sale of lots is recorded when the required deposit is received and all other material conditions have been met.

It is the Corporation's policy to sell lots at cost. When a lot is sold, the Corporation charges cost of lot sales with an amount equal to the selling price of the lot. When all lots within a project are sold, any gain or loss is reflected in the statement of revenue and expenditure.

(ii) Housing units

Revenue from the sale of surplus housing units is recorded when the purchaser has paid the purchase price in full.

(c) Capitalization of Costs

In addition to direct development cost, certain costs such as interest, overhead and local improvement taxes are capitalized to investment in projects during development. In addition, interest is capitalized to land until sold.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Student Housing Agreements Receivable

The Province of Alberta provides the funds to pay the semi-annual instalments on the debentures which financed the cost of building various student residences in the Province.

Note 5 **Due from the Province of Alberta**

The receivable of $23,512 (1982 $11,071) represents the excess of the Corporation's operating deficit over contributions received.

Note 6 **Fixed Assets**

Fixed assets consist of the following:

	March 31, 1982	Additions	Disposals	March 31, 1983
Office buildings including land	$ 130	$ 8	$ 6	$ 132
Leasehold improvements	1,506	49	10	1,545
Office equipment	1,421	224	9	1,636
Transportation equipment	30	1	9	22
Tools	98	8	2	104
	$ 3,185	$ 290	$ 36	$ 3,439

Note 7 Long-Term Debt

	1983	1982
Debentures with the Province of Alberta at various interest rates ranging from 9.10% to 18.05% and payable annually or semi-annually in equal blended payments of principal and interest	$ 1,021,232	$ 725,732
Debentures with Canada Mortgage and Housing Corporation at various interest rates ranging from 5 3/4% to 10% and payable annually or semi-annually in equal blended payments of principal and interest	111,885	114,121
Mortgages at various interest rates and payable monthly or annually in aggregate or equal blended payments of principal and interest	8,843	8,548
	1,141,960	848,401
Less: Due within one year	7,394	5,753
	$ 1,134,566	$ 842,648

Approximate aggregate principal repayments due in each of the next five years are:

	1983	1982
1982-1983	$ —	$ 5,753
1983-1984	7,394	6,296
1984-1985	8,106	6,896
1985-1986	8,497	7,162
1986-1987	9,248	7,768
1987-1988	10,213	—

Debentures with the Province of Alberta represent the investment of the Alberta Heritage Savings Trust Fund.

Mortgages were secured against certain investment in projects.

Included in the debentures with the Province of Alberta is $20,000 (1982 $10,000) in advances received on a $40,000 (1982 $40,000) debenture due March 31, 2013.

The repayment of principal and interest of any borrowing by the Corporation and the principal and interest of, and any premiums payable under any notes, bonds, mortgages, debentures or other securities issued by the Corporation, are guaranteed by the Province of Alberta.

Note 8 **Write down of Land Held for Resale and Development**

To recognize a reduction in the value of land held for resale and development, originally valued at approximately $93 million, the Corporation recorded a $15 million write down in land assembly and development.

Note 9 **Contingent Liabilities**

The Corporation is involved in a number of legal proceedings. Claims against the Corporation in these proceedings, which have not been reflected in the accounts, amount to $703. While the ultimate outcome of these proceedings cannot be predicted at this time, it is the opinion of management that the disposition of these cases will not have a materially adverse effect on the financial position of the Corporation.

Note 10 **Contractual Obligations**

As at March 31, 1983, the Corporation had contractual obligations with respect to investment in projects in the amount of $99,931 (1982 $143,653).

Note 11 **Comparative Figures**

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 12 **Approval of Financial Statements**

These financial statements were approved by management on August 31, 1983.

Schedule 1

ALBERTA HOUSING CORPORATION
SCHEDULE OF INVESTMENT IN PROJECTS
AS AT MARCH 31, 1983
(thousands of dollars)

	Land Assembly and Development	Senior Citizens' Housing	Staff, Welfare and Other Rental Housing	Community Housing	Community Residences	Urban Renewal	Rural and Native Housing	Total 1983	Total 1982
Purchased and constructed buildings and purchased land, at cost	$ 36,786	$ 433,511	$ 41,825	$ 220,580	$ 778	$ —	$ 1,802	$ 735,282	$ 526,571
Equity in Federal, Provincial and Municipal Housing, at cost	—	—	—	2,021	—	—	4,799	6,820	7,004
Land and development, at cost less sale and option proceeds (Note 8)	261,494	—	—	—	—	—	—	261,494	206,827
Equity in land and development	—	—	—	—	—	—	—	—	16
Donated land and buildings, at appraised value (A)	41,205	7,357	3,867	574	4	—	24,857	77,864	60,013
Construction in progress, at cost	—	145,183	5,765	42,025	—	—	—	192,973	152,388
	$ 339,485	$ 586,051	$ 51,457	$ 265,200	$ 782	$ —	$ 31,458	$ 1,274,433	
1982 Comparative	$ 273,376	$ 433,000	$ 42,503	$ 177,467	$ 782	$ 16	$ 25,675		$ 952,819

Note: (A) Most of the appraised values were determined by officials of the Alberta Housing Corporation.

ALBERTA GAMES COUNCIL
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Surplus
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the
Alberta Games Council

I have examined the balance sheet of the Alberta Games Council as at March 31, 1983 and the statement of revenue; expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances, except as explained in the following paragraph.

Inasmuch as revenue from donations could not be completely verified by audit procedures, my examination of this revenue was confined to those amounts recorded by the Council.

In my opinion, except for the effect of any adjustments which might have been required had I been able to verify the completeness of revenue from donations, these financial statements present fairly the financial position of the Council as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

Edmonton, Alberta
August 29, 1983

C.A.
Auditor General

Statement A

ALBERTA GAMES COUNCIL
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Cash	$ 45,448	$ 100
Short-term deposits	511,047	311,361
Accrued interest	5,195	7,629
Accounts receivable	5,975	30,050
Inventories	4,388	—
	$ 572,053	$ 349,140
LIABILITIES AND SURPLUS		
Bank indebtedness	$ —	$ 74,530
Accounts payable	24,124	6,108
	24,124	80,638
Surplus, Statement B	547,929	268,502
	$ 572,053	$ 349,140

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA GAMES COUNCIL
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	Games		Culture		Administration		Total	
	1983	1982	1983	1982	1983	1982	1983	1982
REVENUE								
Province of Alberta grants (Note 3)	$ 400,000	$ 200,000	$ —	$ —	$ 172,300	$ 156,532	$ 572,300	$ 356,532
Western Canada Lottery Alberta Division	442,500	449,075	100,000	100,000	—	—	542,500	549,075
Interest	—	—	—	—	67,874	92,235	67,874	92,235
Special projects	49,682	64,818	517	406	—	—	50,199	65,224
Donations	39,270	161,887	—	—	—	—	39,270	161,887
Registration fees	8,660	3,681	—	—	—	—	8,660	3,681
	940,112	879,461	100,517	100,406	240,174	248,767	1,280,803	1,228,634
EXPENDITURE								
Host games expenses	224,790	630,978	50,000	50,000	—	—	274,790	680,978
Salaries and employee benefits	104,484	86,905	25,376	45,097	81,888	79,420	211,748	211,422
Seniors' games	140,045	24,342	—	—	—	—	140,045	24,342
Sport outreach	129,099	126,544	—	—	—	—	129,099	126,544
Zone development	93,137	180,251	—	—	—	—	93,137	180,251
Travel	20,114	18,916	8,244	13,112	24,731	28,068	53,089	60,096
Special projects	51,531	75,658	—	—	—	—	51,531	75,658
Promotion	19,697	17,470	6,566	5,823	—	—	26,263	23,293
Office supplies	—	—	1,661	1,470	4,981	4,410	6,642	5,880
Cultural expense	—	—	3,975	23,130	—	—	3,975	23,130
Telephone	—	—	921	943	2,762	2,830	3,683	3,773
Equipment, rental and maintenance	—	—	825	2,002	2,476	6,005	3,301	8,007
Postage	—	—	525	533	1,575	1,599	2,100	2,132
Miscellaneous	—	—	493	275	1,480	824	1,973	1,099
	782,897	1,161,064	98,586	142,385	119,893	123,156	1,001,376	1,426,605
Excess of revenue over expenditure	$ 157,215	$ (281,603)	$ 1,931	$ (41,979)	$ 120,281	$ 125,611	279,427	(197,971)
Surplus at beginning of year							268,502	466,473
Surplus at end of year							$ 547,929	$ 268,502

ALBERTA GAMES COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Games Council operates under the authority of the Alberta Games Council Act, Chapter A-22, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

General

These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is therefore not reflected in these financial statements.

Statement of Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate as the change in working capital is represented by the change in surplus.

Supplies, Services and Accommodation

Certain supplies, services and accommodation are provided at no cost by outside organizations and accordingly are not reflected in these financial statements.

Note 3 Province of Alberta Grants

The Council received $572,300 from the Department of Recreation and Parks.

Note 4 Management Approval

These financial statements were approved by management on August 29, 1983.

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements
Schedule of Miscellaneous Expenses

AUDITOR'S REPORT

To the Members of The Recreation, Parks
and Wildlife Foundation

I have examined the balance sheet of The Recreation, Parks and Wildlife Foundation as at March 31, 1983 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
June 15, 1983

Statement A

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Deposits in trust (Note 3)	$ 1,640,488	$ 2,121,129
Accountable advance	10,000	10,000
Grants recoverable	3,999	20,000
Loan receivable	35,000	—
	$ 1,689,487	$ 2,151,129
LIABILITIES AND EQUITY		
Grants payable	$ 778,482	$ 573,562
Accounts payable	48,764	5,383
Unexpended funds, Statement B	862,241	1,572,184
	$ 1,689,487	$ 2,151,129

The accompanying notes are part of these financial statements.

Statement B

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Western Canada Lottery Alberta Division	$ 1,154,347	$ 1,171,875
Interest	252,940	303,885
Grant from the Province of Alberta, Department of Recreation and Parks	83,250	75,000
Donations	60,000	256,793
Poster sales	5,723	—
	1,556,260	1,807,553
EXPENDITURE		
Grants	1,918,824	1,671,742
Miscellaneous, Schedule 1	140,383	85,871
Film production	122,808	33,162
Management fee	84,188	71,479
	2,266,203	1,862,254
Excess of expenditure over revenue	709,943	54,701
Unexpended funds at beginning of year	1,572,184	1,626,885
Unexpended funds at end of year	$ 862,241	$ 1,572,184

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Recreation, Parks and Wildlife Foundation operates under the authority of the Recreation, Parks and Wildlife Foundation Act, Chapter R-9, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that revenue from the Western Canada Lottery Alberta Division is recorded on a cash basis. The amount of revenue receivable from the Division at the year-end is indeterminable and is therefore not reflected in these financial statements.

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Donated Land

During the year, land was donated to the Foundation for development as a natural park. The land, which was appraised by the donor at $288,000, is not reflected in these financial statements.

Note 5 Commitment

An outstanding commitment at March 31, 1983 for the completion of a series of films amounted to approximately $193,800 (1982 $16,700).

Note 6 Approval of Financial Statements

These financial statements were approved by management on June 15, 1983.

Schedule 1

THE RECREATION, PARKS AND WILDLIFE FOUNDATION
SCHEDULE OF MISCELLANEOUS EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Printing and advertising	$ 38,244	$ 4,316
Newsletter	34,177	4,519
Board members' fees and expenses	23,155	29,546
Office supplies and expenses	20,815	9,576
Meetings and entertainment	7,769	9,459
Delivery and transportation	3,339	1,761
Car expenses	3,224	1,759
Telephone	2,610	1,651
Travel	2,486	3,017
Legal	1,773	4,278
Consulting	—	13,392
Sundry	2,791	2,597
	$ 140,383	$ 85,871

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Capital Surplus
Statement of Operations
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of The Alberta
Alcoholism and Drug Abuse Commission

I have examined the balance sheet of The Alberta Alcoholism and Drug Abuse Commission as at March 31, 1983 and the statements of capital surplus and operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
August 17, 1983

C.A.
Auditor General

Statement A

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 1,520	$ 965
Due from the Government of Canada	4,459,697	1,169,007
Materials and supplies, at cost less accumulated amortization of $194,294 (1982 $152,207)	506,599	356,892
	4,967,816	1,526,864
Fixed:		
Furniture and equipment, at cost	852,331	727,390
Less: Accumulated depreciation	395,290	321,613
	457,041	405,777
Trust cash	22,915	17,376
	$ 5,447,772	$ 1,950,017
LIABILITIES		
Current:		
Deferred revenue	$ 11,520	$ 965
Due to the Province of Alberta, Statement C	4,956,296	1,525,899
	4,967,816	1,526,864
Capital surplus, Statement B	457,041	405,777
Trust:		
Patients' benevolent fund	19,791	14,843
Memorial Trust Fund	3,124	2,533
	22,915	17,376
	$ 5,447,772	$ 1,950,017

The accompanying notes are part of
these financial statements.

Statement B

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
STATEMENT OF CAPITAL SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Balance at beginning of year	$ 405,777	$ 378,076
Add:		
Furniture and equipment - provided from operations	120,709	106,768
- transferred from Alberta Impaired Drivers Program	15,924	—
	542,410	484,844
Deduct:		
Depreciation for the year	82,616	70,037
Disposals of furniture and equipment, at net book value	2,753	9,030
	85,369	79,067
Balance at end of year	$ 457,041	$ 405,777

Statement C

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Contributions by the Province of Alberta, Department of Social Services and Community Health	$21,495,625	$18,883,247
Contributions by the Government of Canada	5,668,747	3,696,329
Patients' charges	22,849	15,758
Seminars and staff sales	14,314	13,014
Miscellaneous	2,879	3,164
Total revenue	27,204,414	22,611,512
Expenditure:		
Manpower:		
Salaries	9,246,130	8,378,394
Wages	692,246	533,542
Employer's contributions	878,237	783,126
Allowances and supplementary benefits	73,843	76,688
	10,890,456	9,771,750
Services and supplies:		
Media campaign	2,437,298	2,226,361
Professional, technical and labour services	1,225,717	914,907
Materials and supplies	605,986	517,039
Travel and relocation	558,748	578,887
Rental of equipment	145,415	125,413
Repairs and maintenance of equipment	80,400	56,969
Freight and postage	47,561	29,909
Advertising	45,471	51,878
Telephone and communications	41,703	34,700
Hospitality	13,437	11,073
Insurance	2,832	3,350
Other services	26,175	14,772
	5,230,743	4,565,258
	16,121,199	14,337,008
Other:		
Grants to outside agencies	5,107,740	4,343,980
Purchase of fixed assets by operations, net of proceeds on disposal of $3,730 (1982 $2,748)	116,979	104,020
Total expenditure	21,345,918	18,785,008
Excess of revenue over expenditure	5,858,496	3,826,504
Due to the Province of Alberta at beginning of year	1,525,899	1,356,662
	7,384,395	5,183,166
Remittances to the Province of Alberta	2,428,099	3,657,267
Due to the Province of Alberta at end of year	$ 4,956,296	$ 1,525,899

THE ALBERTA ALCOHOLISM AND DRUG ABUSE COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Alcoholism and Drug Abuse Commission operates under the authority of the Alcoholism and Drug Abuse Act, Chapter A-38, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

(a) These financial statements have been prepared in accordance with generally accepted accounting principles except that fixed assets are charged to expense at date of acquisition. The fixed assets are also shown on the balance sheet at original cost less accumulated depreciation with a corresponding credit to capital surplus. Depreciation, calculated on a straight line basis at 10% per annum, is charged to capital surplus.

(b) Materials and supplies are amortized on a straight line basis at a rate of 20% per annum, to a maximum of 50% of cost, to charge to operations the cost of books, tapes and films.

(c) A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.

(d) The premises and basic furnishings are provided by the Province of Alberta. These assets together with certain administrative costs are provided at no charge, and accordingly, are not reflected in these financial statements.

Note 3 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 4 Approval of Financial Statements

These financial statements were approved by management on August 17, 1983.

ALBERTA RACING COMMISSION
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue Surplus
Statement of Revenue and Expenditure - Operations
Statement of Revenue and Expenditure - Development
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of the Alberta Racing Commission

I have examined the balance sheet of the Alberta Racing Commission as at March 31, 1983 and the statements of revenue surplus, revenue and expenditure - operations and revenue and expenditure - development for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
August 18, 1983

Statement A

ALBERTA RACING COMMISSION
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Cash	$ 200	$ 200
Deposits in trust (Note 3)	526,774	326,602
Accounts receivable	4,358	1,773
Prepaid expenses	21,424	11,118
	552,756	339,693
Fixed:		
Equipment, at cost	58,641	40,383
	$ 611,397	$ 380,076
LIABILITIES AND SURPLUS		
Current:		
Accounts payable	$ 201,390	$ 92,745
Improvement grant payable	19,427	10,361
Deferred revenue	35,199	8,594
	256,016	111,700
Other:		
Standard-bred Sires Stakes Registration	20,263	14,294
Equity:		
Reserves (Note 4)	245,000	150,000
Capital surplus arising from purchase of fixed assets	58,641	40,383
Revenue surplus, Statement B	31,477	63,699
	335,118	254,082
	$ 611,397	$ 380,076

The accompanying notes are part of
these financial statements.

Statement B

ALBERTA RACING COMMISSION
STATEMENT OF REVENUE SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue surplus at beginning of year	$ 63,699	$ 12,376
Add: Excess (deficiency) of revenue over expenditure for the year:		
Operations, Statement C	(72,864)	51,323
Development, Statement D	135,642	—
	126,477	63,699
Appropriation to reserves	95,000	—
Revenue surplus at end of year	$ 31,477	$ 63,699

Statement C

ALBERTA RACING COMMISSION
STATEMENT OF REVENUE AND EXPENDITURE - OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Contribution by the Province of Alberta (Note 5)	$ 536,372	$ 482,380
Interest	203,248	208,392
Assessments, licenses and fines	190,542	194,371
Miscellaneous	5,197	4,123
	935,359	889,266
Expenditure:		
Administrative salaries	234,925	200,380
Veterinarians' fees	165,714	156,156
Judges' fees	130,215	97,336
Stewards' fees	115,967	92,153
Commissioners' honoraria	106,850	100,700
Travelling	90,452	70,228
Employee benefits	38,155	32,955
Hearings and appeals	27,164	16,108
Office supplies	26,989	15,412
Office equipment and furnishings	18,258	8,653
Tattooing	11,925	9,855
Licensee identification equipment and supplies	11,436	12,621
Horse of the year trophies	7,500	—
Membership fees and subscriptions	5,374	4,903
Security services, equipment and supplies	4,056	3,537
Telephone, telegraph and postage	2,821	2,956
Film patrol service	1,065	2,880
Legal fees	571	375
Miscellaneous	8,786	10,735
	1,008,223	837,943
Excess (deficiency) of revenue over expenditure	$ (72,864)	$ 51,323

Statement D

ALBERTA RACING COMMISSION
STATEMENT OF REVENUE AND EXPENDITURE - DEVELOPMENT
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue:		
Contribution by the Province of Alberta (Note 5)	$ 3,841,828	$ 1,975,432
Expenditure:		
Purse supplements	2,232,964	1,262,683
Breeders' premium	1,064,710	482,976
Grants to operators and associations	378,512	204,773
Equine research	30,000	25,000
	3,706,186	1,975,432
Excess of revenue over expenditure	$ 135,642	$ —

ALBERTA RACING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 **Authority**

The Alberta Racing Commission operates under the authority of the Racing Commission Act, Chapter R-1, Revised Statutes of Alberta 1980.

Note 2 **Significant Accounting Policies**

(i) General
These financial statements have been prepared in accordance with generally accepted accounting principles except that no depreciation has been provided on fixed assets as purchases are charged to operations in the year of acquisition. Fixed assets are shown on the balance sheet at original cost with the offsetting credit to capital surplus.

(ii) Administration Expenses
Operations expenditure does not include the cost of certain office accommodation and office furniture which are provided at no cost by the Province of Alberta, and accordingly are not reflected in these financial statements.

(iii) Statement of Changes in Financial Position
A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 **Deposits in Trust**

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta as follows:

	1983	1982
Deposit Account - Operations	$ 386,772	$ 203,962
Deposit Account - Revenue Stabilization	140,002	122,640
	$ 526,774	$ 326,602

Note 4 **Reserves**

The following reserves have been appropriated from revenue surplus by resolutions of the Members of the Commission.

	March 31, 1982	Current Appropriations	March 31, 1983
Revenue Stabilization	$110,000	$90,000	$ 200,000
Equine Hospital Equipment	40,000	5,000	45,000
	$150,000	$95,000	$ 245,000

Note 5 **Contribution By the Province of Alberta**

The Commission received $4,378,200 from the Department of the Solicitor General, based on 2% of the total wagering in the Province for the previous year. This amount has been allocated to operations and development according to the Commission's guidelines.

Note 6 **Comparative Figures**

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 7 **Approval of Financial Statements**

These financial statements were approved by mangement on August 18, 1983.

ALBERTA OPPORTUNITY COMPANY
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Income and Expenses
Statement of Source and Application of Funds
Notes to the Financial Statements
Schedules of Expenses

AUDITOR'S REPORT

To the Board of Directors of the Alberta Opportunity Company

I have examined the balance sheet of the Alberta Opportunity Company as at March 31, 1983 and the statements of income and expenses and source and application of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at March 31, 1983 and the results of its operations and the source and application of its funds for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
June 6, 1983

Statement A

ALBERTA OPPORTUNITY COMPANY
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Cash	$ 21,788	$ 13,317
Deposits in trust with the Province of Alberta, including accrued interest receivable	3,217,052	2,259,596
Inventory, at cost, subject to repurchase agreement	607,260	14,652
Accounts receivable	38,331	10,551
Prepaid expenses	14,514	22,181
	3,898,945	2,320,297
Loans and accrued interest receivable	167,962,828	134,912,359
Less: Allowance for doubtful accounts (Notes 2, 3 and 10)	17,437,026	10,805,939
	150,525,802	124,106,420
Office equipment and leasehold improvements (Note 4)	422,310	151,792
Property held for sale, at the lower of cost or market	1,730,866	2,313,068
	2,153,176	2,464,860
Trust assets (Note 8)	118,599	104,192
	$156,696,522	$128,995,769
LIABILITIES		
Accounts payable	$ 2,993,727	$ 1,998,681
Deferred income	—	300,000
	2,993,727	2,298,681
Advances from the Province of Alberta	312,386	312,386
Long term debt (Note 5)	161,200,000	125,800,000
Retained earnings (deficit):		
Balance, beginning of year	480,510	1,465,389
Net income (loss) for year — Statement B	(8,408,700)	(984,879)
Balance, end of year	(7,928,190)	480,510
Trust liabilities (Note 8)		
Due to the Province of Alberta	118,599	104,192
	$156,696,522	$128,995,769

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA OPPORTUNITY COMPANY
STATEMENT OF INCOME AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Income:		
Interest revenue	$ 18,156,458	$ 13,757,057
Guarantee fees	13,382	12,284
Miscellaneous	1,365	1,912
	18,171,205	13,771,253
Expenses:		
Interest expense (Note 2)	16,901,799	12,688,739
Staff - Schedule 1	3,419,707	2,855,672
Other manpower - Schedule 2	617,359	497,436
Communications - Schedule 3	374,990	382,518
Other operating expenses - Schedule 4	672,329	499,421
	21,986,184	16,923,786
Income (loss) before the undernoted:	(3,814,979)	(3,152,533)
Provision for doubtful accounts (Notes 2, 3 and 10)	(8,931,407)	(3,174,981)
Loss on property held for sale	(724,579)	(3,015)
Bad debt recoveries	112,265	395,650
Net income (loss) on operations	(13,358,700)	(5,934,879)
Grant from the Province of Alberta (Note 2)	4,950,000	4,950,000
Net income (loss) for the year	$ (8,408,700)	$ (984,879)

Statement C

ALBERTA OPPORTUNITY COMPANY
STATEMENT OF SOURCE AND APPLICATION OF FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Source of funds:		
From operations:		
Net income (loss) for the year, Statement B	$ (8,408,700)	$ (984,879)
Add: Non cash transactions:		
Provision for doubtful accounts (Notes 2, 3 and 10)	8,931,407	3,174,981
Loss on property held for sale	684,879	29,820
Depreciation and amortization	53,228	42,517
	1,260,814	2,262,439
Borrowers' repayments	13,339,090	14,989,490
Borrowing from the Province of Alberta: (Note 5)		
Issue of debentures	58,000,000	34,000,000
Less: Debenture repayments	22,600,000	15,000,000
	35,400,000	19,000,000
Advances forgiven	—	300,000
	35,400,000	18,700,000
Total source of funds	$ 49,999,904	$ 35,951,929
Application of funds:		
Loan funds disbursed during the year	$ 48,142,171	$ 34,112,545
Increase in other assets	1,310,025	1,523,361
Increase in accrued interest receivable	547,708	316,023
Total application of funds	$ 49,999,904	$ 35,951,929

ALBERTA OPPORTUNITY COMPANY
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Opportunity Company operates under the authority of the Alberta Opportunity Fund Act, Chapter A-34, Revised Statutes of Alberta 1980, as amended.

Note 2 Significant Accounting Policies

Allowance for doubtful accounts:
The provision for doubtful accounts is determined following a detailed review of the accounts and is based on the Company's historical experience.

Depreciation and amortization:
Office equipment owned by the Company is depreciated on a diminishing balance basis at 20% per annum. Leasehold improvements are amortized over the remaining term of each lease.

Interest expense:
Interest expense reflects cost of borrowing on long term debt less interest revenue received on the deposits in trust with the Province of Alberta.

The issue at March 31, 1979 of the $50,000,000 Series A, 9.90%, debenture due March 31, 1989, as shown in Note 5, repaid the Province of Alberta's equity investment in the Company which had been by way of a non-interest bearing advance from the General Revenue Fund. The payment of the annual interest charge on this debenture, of $4,950,000, is by way of a grant provided by the Province of Alberta to the Alberta Heritage Savings Trust Fund.

Note 3 Allowance for Doubtful Accounts

	1983	1982
Balance, beginning of year	$10,805,939	$ 9,377,593
Accounts written off	(2,300,320)	(2,174,108)
Provision	8,931,407	3,174,981
Transfer from industrial incentive loans	—	427,473
Balance, end of year	$17,437,026	$10,805,939

Note 4 Office Equipment and Leasehold Improvements

These assets are held at cost less accumulated depreciation and amortization of $104,326 at March 31, 1983 ($74,072 - 1982).

Note 5 Long Term Debt

The following debentures issued to the Province of Alberta are held by the Alberta Heritage Savings Trust Fund.

Amount Authorized		Principal Outstanding
$50,000,000	Series A, 9.90% due March 31, 1989	$ 50,000,000
25,000,000	Series B, 9.44% due March 31, 1984	5,000,000
5,000,000	Series B, 10.00% due June 15, 1984	2,000,000
5,000,000	Series B, 10.90% due October 15, 1984	2,000,000
5,000,000	Series B, 11.75% due January 31, 1985	2,000,000
6,000,000	Series B, 11.75% due March 31, 1985	2,400,000
8,000,000	Series B, 10.84% due June 15, 1985	4,800,000
5,000,000	Series B, 13.47% due September 30, 1985	3,000,000
4,000,000	Series B, 12.94% due January 15, 1986	2,400,000
12,000,000	Series B, 14.23% due March 31, 1986	7,200,000
8,000,000	Series B, 15.80% due June 15, 1986	6,400,000
8,000,000	Series B, 18.40% due September 30, 1986	6,400,000
6,000,000	Series B, 16.67% due February 15, 1987	4,800,000
16,000,000	Series B, 15.60% due March 31, 1987	12,800,000
9,000,000	Series B, 15.89% due June 15, 1987	9,000,000
10,000,000	Series C, 13.42% due September 30, 1987	10,000,000
15,000,000	Series C, 11.60% due December 15, 1987	15,000,000
5,000,000	Series C, 10.84% due January 31, 1988	5,000,000
3,000,000	Series C, 10.84% due January 31, 1988	3,000,000
20,000,000	Series C, 10.92% due March 31, 1988	8,000,000
		$161,200,000

Principal repayments by fiscal year:

1983-84	$ 32,600,000
1984-85	27,600,000
1985-86	23,400,000
1986-87	17,600,000
1987-88	10,000,000
1988-89	50,000,000
	$161,200,000

The Company has been informed by the Province that the holder of the Series B debentures will not accept early redemption of the debentures although this is allowed for under the terms of the debentures. The Company will then maintain the debentures until their maturity at the repayment terms in effect at issue dates and forgo any interest rate reductions which may be available through early redemption and concurrent refinancing of the debt.

Note 6 Contingent Liabilities

Guarantees of bank loans:

The Company is contingently liable as a guarantor of bank loans aggregating $1,040,000 at March 31, 1983 ($747,000 - 1982).

Legal actions:

There are 26 claims totalling approximately $7,636,000 (28 claims totalling approximately $9,100,000 - 1982) against the Company and/or its various agents. The Company considers that a valid defense exists in each instance and no material loss is anticipated.

Note 7 Commitments

Authorizations undisbursed at March 31:

	1983	1982
Loans	$13,482,979	$20,413,263
Guarantees	2,187,500	25,000
Inventory	1,862,330	—
	$17,532,809	$20,438,263

Note 8 Trust Assets and Liabilities

Under the authority of Order in Council 989 71 the Alberta Commercial Corporation, a predecessor organization, administered funds deposited with the Company by the Human Resources Development Authority for the creation of employment opportunities for local people including those of native origin.

Trust funds under administration at March 31:

	1983	1982
Cash and short term deposit	$ 118,599	$ 104,192
Loan receivable (less allowance for doubtful account of $42,572 ($39,883 - 1982)	—	—
	$ 118,599	$ 104,192

Note 9 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 10 Subsequent Event

Loan repayments on a borrower's loan, having an outstanding principal balance at March 31, 1983 of $7,991,844, have not been made since that date as required under the terms of the lending.

Although an amount of loss to the Company, if any, is not determinable at this time should the borrower's business fail, the accounts reflect a specific allowance for loss of $4,000,000 which has been provided against the loan.

Note 11 Financial Statement Review

These financial statements, which have been prepared by the Company, have been reviewed by both the management of the Company and the Audit and Budget Committee of the Board on June 6, 1983 and their acceptance by the Board of Directors is recommended.

ALBERTA OPPORTUNITY COMPANY
SCHEDULES OF EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
SCHEDULE 1		
Staff:		
Salaries and wages	$ 3,011,570	$ 2,463,394
Pension plans	212,746	176,068
Unemployment insurance	38,221	31,914
Medical and group insurance	65,806	45,458
Workers' Compensation Board	9,367	5,593
Educational assistance	1,030	1,183
Recruitment expense	1,863	8,788
Relocation expense	79,104	123,274
	$ 3,419,707	$ 2,855,672
SCHEDULE 2		
Other Manpower:		
Board of Directors' fees	$ 117,265	$ 117,151
Legal	420,429	311,828
Consultants	73,841	62,876
Credit reporting agencies	5,824	5,581
	$ 617,359	$ 497,436
SCHEDULE 3		
Communications:		
Telephone	$ 53,464	$ 44,049
Mail	16,819	11,628
Travel	169,633	156,277
Advertising	135,074	170,564
	$ 374,990	$ 382,518
SCHEDULE 4		
Other Operating Expenses:		
Occupancy costs	$ 439,730	$ 285,389
Data processing	8,968	9,682
Office supplies and services	59,236	56,695
Vehicle and equipment	97,859	78,180
Fees and subscriptions	25,202	21,842
Depreciation and amortization	31,997	21,286
Insurance	5,856	4,107
Audit	3,400	22,000
Miscellaneous	81	240
	$ 672,329	$ 499,421

ALBERTA RESOURCES RAILWAY CORPORATION
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Sinking Fund Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Net Long-Term Debt

AUDITOR'S REPORT

To the Board of Directors of the
Alberta Resources Railway Corporation

I have examined the balance sheet of the Alberta Resources Railway Corporation as at December 31, 1982 and the statements of revenue, expenditure and sinking fund earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
May 9, 1983

C.A.
Auditor General

Statement A

ALBERTA RESOURCES RAILWAY CORPORATION
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Current:		
Deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta	$ 703,837	$ 483,586
Accounts receivable	359,492	400,900
Due from the Province of Alberta	1,813,272	2,272,006
	2,876,601	3,156,492
Grande Prairie Project costs (Note 3)	988,606	988,606
Fixed:		
Land, at cost (Note 4)	53,367	53,367
Railway, at cost (Note 6)	103,772,740	103,495,673
Less: Accumulated writedown	32,138,410	22,869,322
	71,634,330	80,626,351
	71,687,697	80,679,718
	$75,552,904	$84,824,816
LIABILITIES		
Current:		
Accounts payable	$ 260,870	$ 75,973
Accrued interest payable	2,598,867	3,073,353
Deferred revenue	16,864	16,805
Note payable to Provincial Treasurer	988,606	978,967
	3,865,207	4,145,098
Net long-term debt (Schedule 1 and Note 7)	71,687,697	80,679,718
	$75,552,904	$84,824,816

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA RESOURCES RAILWAY CORPORATION
STATEMENT OF REVENUE, EXPENDITURE AND SINKING FUND EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Revenue:		
Tonnage rental	$ 3,572,811	$ 4,824,430
Interest	158,633	140,413
Lease revenue	49,634	49,296
Train crew rest house rental	14,388	14,388
Gain on sale of land	—	9,616
Miscellaneous	405	565
	3,795,871	5,038,708
Expenditure:		
Interest on capital borrowings	11,727,405	12,917,960
Writedown of fixed assets (Note 6)	9,269,088	3,363,407
Directors' fees and expenses	30,566	32,812
Professional fees	12,598	13,636
Miscellaneous	173	279
	21,039,830	16,328,094
Operating income (loss)	(17,243,959)	(11,289,386)
Sinking fund earnings:		
Investment income before the under noted	3,573,547	2,711,980
Net gain (loss) on sale of investments	540,471	(890,411)
Decrease (increase) in provision for decline in value of marketable securities	2,809,199	(787,399)
Investment income, net	6,923,217	1,034,170
Excess of operating loss over sinking fund earnings	$ 10,320,742	$ 10,255,216
Contributions by the Province of Alberta	$ 10,320,742	$ 10,255,216

Statement C

ALBERTA RESOURCES RAILWAY CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Cash was provided from:		
Contributions by the Province of Alberta	$ 10,320,742	$ 10,255,216
Decrease (increase) in accounts receivable	41,408	(56,023)
Decrease in amount due from the Province of Alberta	458,734	341,688
	10,820,884	10,540,881
Cash was applied to:		
Operating loss, Statement B	17,243,959	11,289,386
Deduct non-cash item:		
Writedown of fixed assets	9,269,088	3,363,407
Cash applied to operations	7,974,871	7,925,979
Additions to fixed assets	277,067	260,433
Decrease in current liabilities	279,891	126,575
Contributions to the sinking fund	2,068,804	2,068,804
	10,600,633	10,381,791
Net increase in deposits in the Consolidated Cash Investment Trust Fund	$ 220,251	$ 159,090

ALBERTA RESOURCES RAILWAY CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Alberta Resources Railway Corporation operates under the authority of the Alberta Resources Railway Corporation Act, Chapter A-36, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(a) General:

These financial statements have been prepared in accordance with generally accepted accounting principles except as follows:

(i) Debentures repayable at six months notice and certain demand notes payable have been classified as long-term as it is anticipated that in the event that the holders exercise their option during the ensuing year, the payments in excess of sinking fund coverage will be made from the proceeds of refinancing.

(ii) Additions to fixed assets are recorded on the balance sheet at original cost and are fully written down in the year of acquisition. Fixed assets acquired prior to 1979, which were funded by long-term debt, are written down each year to a value equal to outstanding long-term debt less sinking fund assets.

(b) Sinking Fund:

The Corporation records its sinking fund marketable securities at the lower of aggregate cost or market value.

Note 3 Grande Prairie Project Costs

In 1979, the Corporation entered into agreements with the Northern Alberta Railways Company and the City of Grande Prairie which enable the Northern Alberta Railways Company to relocate its railway facilities from the centre of the City of Grande Prairie to another location within the City of Grande Prairie.

In accordance with the agreements, the Corporation has exchanged land which was leased to Canadian National Railways in Grande Prairie for Northern Alberta Railways Company land in the centre of Grande Prairie. The cost of the land exchanged was approximately $10,000. In addition, the Corporation and the City of Grande Prairie have constructed a new railway yard for the Northern Alberta Railways Company on the Corporation land exchanged. The Corporation's share of the cost of the railway yard at December 31, 1982 amounted to $988,606 - the same as at December 31, 1981.

The Northern Alberta Railways Company land referred to above will be transferred directly to the City of Grande Prairie for development and sale, and any profits resulting from the sale will be shared by the Corporation and the City of Grande Prairie.

The Corporation anticipates that its costs for this project will be recovered through the sale of this land.

Subsequent to the signing of the above agreement, Canadian National Railways acquired a 100% interest in the Northern Alberta Railways Company and the operations of the Company have been taken over by the Peace River Division of Canadian National Railways.

Note 4 Land

Land, at cost, consists of land purchases not required for the operation of the railway.

Note 5 Option

Under the terms of an agreement dated October 1, 1965 between the Corporation and the Canadian National Railway Company, the Company has completed construction of a railway on behalf of the Corporation. The agreement further provides for the lease of the railway by the Company with an option to purchase. The purchase price under the purchase option amounted to $151,602,409 as at December 31, 1982 (1981 $149,163,737) calculated in accordance with the agreement.

Note 6 Railway

Railway consists of those costs incurred in the construction of the railway chargeable to "capital account" under Section 3.11(1) of the agreement between the Corporation and the Canadian National Railway Company, less writedown of fixed assets (all of which has been allocated against railway cost) in accordance with the accounting policy stated in Note 2 (a)(ii).

Note 7 Net Long-Term Debt

(a) The long-term debt of the Corporation not held by the Provincial Treasurer is fully guaranteed by the Province of Alberta.

(b) Debentures amounting to $25,000,000 held by the Canada Pension Plan Investment Fund are redeemable at the option of the Minister of Finance of Canada by giving six months notice in writing to the Provincial Treasurer and observing the other redemption provisions of the debentures.

(c) Sinking fund assets consist of the following:

	1982 Par Value	1982	1981
Marketable securities, at amortized cost:			
Bonds and debentures:			
Government of Canada, direct	$17,875,000	$19,134,533	$13,116,819
Provincial issues, direct and guaranteed*	4,830,000	4,139,779	5,081,456
Corporations	3,125,000	2,592,052	—
Municipal	500,000	321,276	—
	$26,330,000	26,187,640	18,198,275
Bond coupons:			
Government of Canada, direct		1,987,814	—
		28,175,454	18,198,275
Less: Decline in value		—	2,809,199
Marketable securities, at lower of aggregate cost or market value (market value $29,162,454, 1981 $15,389,076)		28,175,454	15,389,076
Deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta		2,494,356	6,793,631
Accrued interest receivable		1,082,665	577,337
Accounts receivable		—	410
		$31,752,475	$22,760,454

* Contains no Province of Alberta direct or guaranteed issues.

The net increase in sinking fund assets for the year ended December 31 1982 amounting to $8,992,021 (1981 $3,102,974) was financed as follows:

	1982	1981
Contributions	$2,068,804	$2,068,804
Sinking fund earnings	6,923,217	1,034,170
	$8,992,021	$3,102,974

Note 8 Approval of Financial Statements

These financial statements were approved by management on May 9, 1983.

Schedule 1

ALBERTA RESOURCES RAILWAY CORPORATION
SCHEDULE OF NET LONG-TERM DEBT
AS AT DECEMBER 31, 1982

Date of Issue	Maturity Date	Interest Rate	Amount Outstanding	Sinking Fund Assets	Net Long Term Debt
Debentures held by the Canada Pension Plan Investment Fund					
Oct. 1, 1973	Oct. 1, 1993	7.61%	$ 5,484,000	$ 1,768,711	$ 3,715,289
Nov. 1, 1973	Nov. 1, 1993	7.58%	5,877,000	1,895,463	3,981,537
Dec. 3, 1973	Dec. 3, 1993	7.50%	5,170,000	1,667,439	3,502,561
Jan. 2, 1974	Jan. 2, 1994	7.47%	2,775,000	894,999	1,880,001
Feb. 1, 1974	Feb. 1, 1994	7.53%	5,694,000	1,836,441	3,857,559
			25,000,000	8,063,053	16,936,947
Debenture held by Alberta Municipal Financing Corporation:					
Jul. 15, 1977	Jul. 15, 1992	9.00%	25,000,000	8,063,053	16,936,947
Debenture held by the Provincial Treasurer:					
Jul. 31, 1980	Jul. 31, 1990	11.73%	20,000,000	6,450,441	13,549,559
Note held by Treasury Branches:					
Mar. 1, 1974	Demand	1% under prime	25,000,000	8,063,053	16,936,947
Notes held by the Provincial Treasurer:					
Various	Demand	Prime	8,440,172	1,112,875	7,327,297
			$ 103,440,172	$31,752,475	$71,687,697

ALBERTA MUNICIPAL FINANCING CORPORATION
FINANCIAL STATEMENTS
DECEMBER 31, 1982

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AUDITOR'S REPORT

To the Shareholders of the
Alberta Municipal Financing Corporation

I have examined the balance sheet of the Alberta Municipal Financing Corporation as at December 31, 1982 and the statements of revenue, expenditure and sinking fund earnings, retained earnings, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for debenture debt repayable in United States dollars as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Edmonton, Alberta
March 8, 1983

C.A.
Auditor General

Statement A

ALBERTA MUNICIPAL FINANCING CORPORATION
BALANCE SHEET
AS AT DECEMBER 31, 1982
(thousands of dollars)

	1982	1981
ASSETS		
Deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta	$ 19,744	$ 20,023
Accrued interest receivable	184,976	121,273
Loans to municipal authorities	4,117,419	3,116,029
	$4,322,139	$3,257,325
LIABILITIES AND SHAREHOLDERS' EQUITY		
Liabilities		
Accrued interest payable	$ 124,550	$ 85,614
Net debenture debt (Schedule 1 and Notes 4, 5 and 6)	3,967,670	3,043,543
	4,092,220	3,129,157
Shareholders' equity		
Share capital (Note 7)		
Authorized 7,500 common shares, par value $10 per share		
Issued and fully paid		
1982 — 6,250 shares (1981 — 6,246 shares)	63	63
Retained earnings, Statement C	229,856	128,105
	229,919	128,168
	$4,322,139	$3,257,325

The accompanying notes are part
of these financial statements

Statement B

ALBERTA MUNICIPAL FINANCING CORPORATION
STATEMENT OF REVENUE, EXPENDITURE AND SINKING FUND EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982
(thousands of dollars)

	1982	1981
Revenue		
Interest on loans	$ 448,455	$ 294,707
Interest on deposits	2,232	1,667
Gain on redemption of debenture debt	1,140	1,618
	451,827	297,992
Expenditure		
Interest on debentures	462,455	303,901
Amortization of debenture discount	2,824	820
Exchange losses (gains) on foreign debt	1,503	(357)
Administration expense	230	180
Other interest	30	141
Directors' and officers' fees and expenses	12	10
Miscellaneous expense	27	33
	467,081	304,728
Operating income (loss)	(15,254)	(6,736)
Sinking fund earnings		
Investment income before the undernoted	65,952	48,575
Net loss on sale of investments	(4,518)	(2,636)
Decrease (increase) in provision for decline in value of marketable securities	55,571	(23,552)
Investment income, net	117,005	22,387
Excess of revenue and sinking fund earnings over expenditure	$ 101,751	$ 15,651

Statement C

ALBERTA MUNICIPAL FINANCING CORPORATION
STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982
(thousands of dollars)

	General Fund	Sinking Fund	1982 Total	1981 Total
Balance at beginning of year				
as previously reported	$ (344,836)	$ 480,475	$ 135,639	$ 121,928
prior years' adjustment	(7,534)	—	(7,534)	(9,474)
as restated	(352,370)	480,475	128,105	112,454
Operating income (loss)	(15,254)	—	(15,254)	(6,736)
Sinking fund earnings	—	117,005	117,005	22,387
Contributions to sinking fund	(67,305)	67,305	—	—
Balance at end of year	$ (434,929)	$ 664,785	$ 229,856	$ 128,105
Balance comprises				
Total contributions to sinking fund	$ (393,203)	$ 393,203	$ —	$ —
Other	(41,726)	271,582	229,856	128,105
	$ (434,929)	$ 664,785	$ 229,856	$ 128,105

Statement D

ALBERTA MUNICIPAL FINANCING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982
(thousands of dollars)

	1982	1981
Cash was provided from:		
Debenture debt issues:		
Canada Pension Plan Investment Fund	$ 341,673	$ 265,111
Province of Alberta	775,000	579,000
Loan repayments	118,398	101,582
	1,235,071	945,693
Cash was applied to:		
Operating loss, Statement B	15,254	6,736
Add (deduct) non-cash items:		
Gain on redemption of debenture debt	1,140	1,618
Amortization of debenture discount	(2,824)	(820)
Accrued portion of interest	24,767	10,089
Cash applied to operations	38,337	17,623
New loans	1,119,788	843,875
Reduction of debenture debt	7,702	8,606
Discount on sale of debentures	2,218	12,801
Contributions to the sinking fund (Note 4)	67,305	52,332
	1,235,350	935,237
Net increase (decrease) in deposits in the Consolidated Cash Investment Trust Fund	$ (279)	$ 10,456

ALBERTA MUNICIPAL FINANCING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Alberta Municipal Financing Corporation operates under the authority of the Alberta Municipal Financing Corporation Act, Chapter A-33, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(a) Sinking Fund:

On redemption of each debenture debt issue, the accumulated contributions from the general fund together with related accumulated earnings are transferred from the sinking fund to the general fund.

The Corporation records its sinking fund marketable securities at the lower of aggregate cost or market value. Investments in debentures of the Corporation are recorded at amortized cost.

(b) Foreign Currency Translation:

Assets and liabilities denominated in United States dollars are translated into Canadian dollars at the rate in effect at the balance sheet date. All realized and unrealized exchange gains or losses are included in the determination of income.

Note 3 Change in Accounting Policy

Debenture debt repayable in United States dollars is now translated into Canadian dollars at the rate in effect at the balance sheet date. Prior to 1982 debenture debt repayable in United States dollars was recorded on the basis that one United States dollar equalled one Canadian dollar. This change in accounting policy has been applied retroactively and accordingly the 1981 financial statements have been restated. As a result of this change, 1982 operating loss decreased by $146,000, and the operating loss for 1981, as previously reported, decreased by $1,940,000. The balances of retained earnings at January 1, 1981 and January 1, 1982 have been adjusted for the effect of applying retroactively the change in accounting policy as follows:

	1982	1981
	(thousands of dollars)	
Retained earnings at beginning of year, as previously reported	$ 135,639	$ 121,928
Adjustment for the cumulative effect on prior years	(7,534)	(9,474)
Retained earnings at beginning of year, as restated	$ 128,105	$ 112,454

Note 4 **Sinking Fund Assets**
(thousands of dollars)

	1982 Par Value	1982	1981
Marketable securities, at amortized cost:			
Bonds and debentures:			
Provincial, direct and guaranteed:			
Alberta	$ 44,969	$ 44,022	$ 43,106
Other	54,695	51,588	69,158
Corporations	79,866	69,487	20,159
Government of Canada, direct and guaranteed	193,365	191,159	157,203
Municipal	4,842	4,895	3,049
	$ 377,737	361,151	292,675
United States treasury bonds	(U.S.$ 11,000)	13,477	3,007
		374,628	295,682
Bond coupons:			
Government of Canada, direct		24,497	—
Notes and treasury bills		70,549	19,426
United States deposit receipts		—	9,661
		469,674	324,769
Less: Decline in value		—	55,571
Marketable securities, at lower of aggregate cost or market value (market value $478,031, 1981 - $269,198)		469,674	269,198
Investments in debentures of the Corporation, at amortized cost		146,067	129,660
Deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta		34,246	70,458
Accrued interest receivable		14,798	11,159
		$ 664,785	$ 480,475

The net increase in sinking fund assets for the year ended December 31, 1982 amounting to $184,310 (1981 $74,719) was financed as follows:

	1982	1981
Contributions from the general fund	$ 67,305	$ 52,332
Sinking fund earnings	117,005	22,387
	$ 184,310	$ 74,719

Note 5 **Debenture Debt**

(a) The debenture debt of the Corporation is fully guaranteed by the Government of the Province of Alberta.

(b) Debentures amounting to $2,340,326,000 held by the Canada Pension Plan Investment Fund are redeemable at the option of the Minister of Finance of Canada by giving six months notice in writing to the Provincial Treasurer and observing the other redemption provisions of the debentures.

Note 6 Commitments (thousands of dollars)

The payments required to meet sinking fund and debenture redemption requirements during each of the next five years are as follows

	Sinking Fund	Debenture Redemption	Total
1983	$ 86,368	$ 11,171	$ 97,539
1984	85,868	13,703	99,571
1985	85,868	10,746	96,614
1986	84,868	238,257	323,125
1987	83,000	515,524	598,524
	$ 425,972	$ 789,401	$ 1,215,373

Note 7 Share Capital

Particulars of share capital are summarized hereunder

		Number of shares		
Class	Restricted to	Authorized	Issued and Fully Paid	Total Dollar Amount
A	Provincial Treasurer	4,500	4,500	$ 45,000
B	Municipalities and hospitals	1,000	846	8,460
C	Cities	750	451	4,510
D	Towns and villages	750	319	3,190
E	Schools	500	134	1,340
		7,500	6,250	$ 62,500

3 Class B shares and 2 Class E shares were issued and 1 Class E share was redeemed during the year at $10 each

Note 8 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation

Note 9 Approval of Financial Statements

These financial statements were approved by management on March 8, 1983

Schedule 1

ALBERTA MUNICIPAL FINANCING CORPORATION
SCHEDULE OF NET DEBENTURE DEBT
AS AT DECEMBER 31, 1982
(thousands of dollars)

Date of Issue	Maturity Date	Interest Rate	Original Issue	Principal Outstanding	Deduct Sinking Fund Assets (Note 4)	Net Debenture Debt
Provincial Treasurer						
Sep 1, 1981	Sep 1, 1986	16.00%	$ 78,000	$ 78,000	$ 1,675	$ 76,325
Oct 15, 1981	Oct 15, 1986	18.00	100,000	100,000	2,147	97,853
Dec 1, 1981	Dec 1, 1986	15.875	70,000	70,000	1,503	68,497
May 3, 1982	May 3, 1987	15.75	40,000	40,000	—	40,000
Jun 15, 1982	Jun 15, 1987	15.375	50,000	50,000	—	50,000
Aug 3, 1982	Aug 3, 1987	16.875	70,000	70,000	—	70,000
Sep 1, 1982	Sep 1, 1987	15.50	210,000	210,000	—	210,000
Sep 15, 1981	Sep 15, 1987	16.25	85,000	85,000	1,825	83,175
Nov 16, 1981	Nov 16, 1987	17.25	86,000	86,000	1,846	84,154
Mar 1, 1982	Mar 1, 1988	16.00	110,000	110,000	—	110,000
Jul 15, 1981	Jul 15, 1988	16.00	45,000	45,000	966	44,034
Nov 1, 1982	Nov 1, 1989	13.50	150,000	150,000	—	150,000
Dec 1, 1982	Dec 1, 1990	11.875	145,000	145,000	—	145,000
Nov 1, 1979	Nov 1, 1999	11.70	70,000	70,000	5,164	64,836
Mar 3, 1980	Mar 3, 2000	13.45	35,000	35,000	1,641	33,359
Jul 2, 1980	Jul 3, 2000	11.75	30,000	30,000	1,407	28,593
Aug 15, 1980	Aug 15, 2000	13.20	35,000	35,000	1,641	33,359
Nov 17, 1980	Nov 17, 2000	13.75	75,000	75,000	3,517	71,483
Dec 1, 1980	Dec 1, 2000	13.65	50,000	50,000	2,345	47,655
Dec 17, 1979	Dec 15, 2000	11.85	70,000	70,000	5,164	64,836
Dec 15, 1980	Dec 15, 2000	13.60	155,000	155,000	7,269	147,731
Mar 2, 1981	Mar 2, 2001	14.10	30,000	30,000	644	29,356
Jun 15, 1981	Jun 15, 2001	16.25	85,000	85,000	1,825	83,175
Oct 1, 1980	Oct 1, 2001	13.66	75,000	75,000	3,517	71,483
Total				1,949,000	44,096	1,904,904
Canada Pension Plan Investment Fund (Note 5(b))						
Dec 1, 1966	Dec 1, 1986	5.44	40,764	40,764	27,673	13,091
Dec 1, 1967	Nov 1, 1987	5.57	55,194	55,194	32,151	23,043
Dec 2, 1968	Nov 4, 1988	6.56	65,019	65,019	33,960	31,059
Dec 1, 1969	Nov 3, 1989	7.32	76,618	76,618	35,673	40,945
Dec 1, 1970	Nov 2, 1990	8.06	78,282	78,282	32,284	45,998
Dec 1, 1971	Nov 1, 1991	7.18	92,130	92,130	33,419	58,711
Dec 15, 1972	Jun 1, 1992	7.13	54,599	54,599	17,280	37,319
Dec 15, 1973	Sep 4, 1993	7.44	85,433	85,433	23,368	62,065
Nov 15, 1974	Oct 1, 1994	8.34	98,318	98,318	22,972	75,346
Nov 14, 1975	Oct 1, 1995	8.79	137,694	137,694	27,086	110,608
Oct 15, 1976	Sep 1, 1996	9.06	140,685	140,685	22,872	117,813
Oct 14, 1977	Sep 1, 1997	9.06	163,457	163,457	21,423	142,034
Oct 16, 1978	Sep 1, 1998	9.31	176,645	176,645	18,011	158,634
Nov 15, 1979	Oct 1, 1999	10.04	219,206	219,206	16,170	203,036
Nov 14, 1980	Oct 1, 2000	12.35	222,367	222,367	10,428	211,939
Sep 15, 1981	Aug 1, 2001	14.18	216,739	216,739	4,072	212,667
Jun 1, 1982	Jun 1, 2002	15.75	274,735	274,735	—	274,735
Jul 2, 1982	Jul 2, 2002	15.38	31,251	31,251	—	31,251
Aug 3, 1982	Aug 3, 2002	16.53	25,236	25,236	—	25,236
Sep 1, 1982	Sep 1, 2002	15.54	24,893	24,893	—	24,893
Oct 1, 1982	Oct 1, 2002	14.16	21,425	21,425	—	21,425
Nov 1, 1982	Nov 1, 2002	13.43	26,249	26,249	—	26,249
Dec 1, 1982	Dec 1, 2002	12.01	13,387	13,387	—	13,387
Total				2,340,326	378,842	1,961,484

Date of Issue	Maturity Date	Interest Rate	Original Issue	Principal Outstanding	Deduct Sinking Fund Assets (Note 4)	Net Debenture Debt
Public, payable in Canadian dollars						
Apr 1, 1961	Apr 1, 1983	5 1/2	$ 21,000	$ 21,000	$ 21,000	$ —
Dec 1, 1961	Dec 1, 1983	5 1/4	20,000	20,000	20,000	—
Apr 16, 1962	Apr 16, 1984	5 1/4	15,000	15,000	15,000	—
Jun 1, 1964	Jun 1, 1984	5 1/2	25,000	25,000	22,508	2,492
May 15, 1963	May 15, 1985	5 1/4	20,000	20,000	19,667	333
Dec 1, 1965	Dec 1, 1985	5 1/2	25,000	25,000	18,906	6,094
Nov 1, 1963	Nov 1, 1986	5 1/2	25,000	25,000	23,574	1,426
Jun 15, 1965	Jun 15, 1987	5 1/4	25,000	25,000	19,087	5,913
Nov 1, 1969	Nov 1, 1989	8	15,000	56	37	19
Nov 15, 1966	Nov 15, 1989	6 1/4	25,000	25,000	16,241	8,759
Jun 1, 1970	Jun 1, 1990	8 5/8	28,000	2,124	1,085	1,039
Jun 15, 1966	Jun 15, 1991	5 3/4	25,000	25,000	16,459	8,541
May 15, 1967	May 15, 1992	6	35,000	35,000	20,699	14,301
Mar 15, 1968	Mar 15, 1993	7 1/4	25,000	25,000	13,260	11,740
Jun 3, 1968	Mar 15, 1993	7 1/4	27,000	27,000	14,324	12,676
Total				315,180	241,847	73,333
Public, payable in United States dollars						
May 15, 1959	May 15, 1984	4 3/4	50,000 U.S.	8,109	—	8,109
Dec 15, 1959	Dec 15, 1984	5	20,000 U.S.	3,311	—	3,311
Jun 15, 1960	Jun 15, 1985	4 7/8	30,000 U.S.	7,206	—	7,206
Nov 15, 1962	Nov 15, 1987	5	25,000 U.S.	9,640	—	9,640
Dec 15, 1964	Dec 15, 1989	4 5/8	25,000 U.S.	12,588	—	12,588
Total				40,854	—	40,854
				4,645,360	664,785	3,980,575
Less unamortized debenture discount				12,905	—	12,905
				$ 4,632,455	$ 664,785	$ 3,967,670

ALBERTA ELECTRIC ENERGY MARKETING AGENCY
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements
Schedule of Operating Expenses

AUDITOR'S REPORT

To the Minister of Utilities
and Telecommunications

I have examined the balance sheet of the Alberta Electric Energy Marketing Agency as at March 31, 1983 and the statement of revenue and expenditure for the period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Agency as at March 31, 1983 and the results of its operations for the period then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements.

Edmonton, Alberta
July 13, 1983

C.A.
Auditor General

Statement A

ALBERTA ELECTRIC ENERGY MARKETING AGENCY
BALANCE SHEET
AS AT MARCH 31, 1983

ASSETS

Current:	
Deposits in trust (Note 3)	$ 2,098,470
Accounts receivable	406,918
	2,505,388
Fixed:	
Equipment, at cost	17,187
	$ 2,522,575

LIABILITIES

Current:	
Accounts payable	$ 27,889
Capital surplus arising from equipment provided from operating expenses	17,187
Due to the Province of Alberta	2,477,499
	$ 2,522,575

The accompanying notes are part of these financial statements.

Statement B

ALBERTA ELECTRIC ENERGY MARKETING AGENCY
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE PERIOD ENDED MARCH 31, 1983

REVENUE

Sales of electric energy	$ 449,627,682

EXPENDITURE

Purchases of electric energy	449,627,682
Shielding grants	51,840,354
Operating expenses, Schedule 1	309,097
	501,777,133
Excess of expenditure over revenue	52,149,451
Contribution by the Province of Alberta	52,149,451
	$ —

ALBERTA ELECTRIC ENERGY MARKETING AGENCY
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Alberta Electric Energy Marketing Agency operates under the authority of the Electric Energy Marketing Act, Chapter E-4.1, Statutes of Alberta 1981. The Act was proclaimed in force on April 15, 1982. Purchase and sale of electric energy, and payment of shielding grants commenced on September 1, 1982. Shielding grants are paid pursuant to the Department of Utilities and Telephones Act, Chapter D-31, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

General:

These financial statements have been prepared in accordance with generally accepted accounting principles except that the cost of equipment is charged to operations in the year of acquisition. Equipment is shown in the balance sheet at cost, with an offsetting credit to capital surplus.

Administration Expenses:

The costs of office accommodation and certain other administration expenses are provided from the General Revenue Fund of the Province of Alberta, and accordingly are not reflected in these financial statements.

Changes in Financial Position:

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. Interest of $126,942 earned on Deposits in Trust has been credited to the General Revenue Fund of the Province of Alberta.

Note 4 Approval of Financial Statements

These financial statements were approved by management on July 13, 1983.

Schedule 1

ALBERTA ELECTRIC ENERGY MARKETING AGENCY
SCHEDULE OF OPERATING EXPENSES
FOR THE PERIOD ENDED MARCH 31, 1983

Salaries and wages	$ 179,458
Legal and consulting services	53,349
Travel and hospitality	23,839
Employee benefits	18,778
Equipment	17,187
Printing, stationery and supplies	10,024
Equipment rental	4,773
Books and periodicals	1,176
Freight, postage and telephone	513
	$ 309,097

SECTION 6

1982-83
PUBLIC ACCOUNTS

PROVINCIAL COMMITTEES – FINANCIAL STATEMENTS

Contents:

	Page
Introduction	6.2
Advanced Education: Students Finance Board	6.3
Agriculture: Agricultural Research Council of Alberta	6.7
Hospitals and Medical Care: Edmonton Area Hospital Planning Council Fund	6.12

PROVINCIAL COMMITTEES – FINANCIAL STATEMENTS

Introduction:

Section 1(1)(m) of the Financial Administration Act defines a Provincial committee as " an unincorporated board, commission, council or other body that is not a department or part of a department, all or a majority of whose members are appointed or designated, either by their personal names or by their names of office, by an Act of the Legislature or regulations under an Act of the Legislature, by an order of the Lieutenant Governor in Council or of a Minister of the Crown or by any combination thereof".

The large majority of Provincial committees do not operate funds. They are financed and accounted for as departmental expenditure under a supply vote.

Included in this section are those committees that operate funds. They are also included in the consolidated financial statements.

STUDENTS FINANCE BOARD
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Operations
Notes to the Financial Statements
Schedule of Administration Expenses

AUDITOR'S REPORT

To the Members of the
Students Finance Board

I have examined the balance sheet of the Students Finance Board as at March 31, 1983 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1983 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting, considered appropriate in the circumstances, as described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
September 2, 1983

C.A.
Auditor General

Statement A

STUDENTS FINANCE BOARD
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Cash	$ 200	$ 200
Accounts receivable (Note 3)	193,333	584,958
	$ 193,533	$ 585,158
LIABILITIES		
Provincial Treasurer:		
Balance at beginning of year	$ 585,158	$ 1,474,374
Add: Contributions (Note 4)	33,548,269	20,553,261
	34,133,427	22,027,635
Deduct: Net expenditure, Statement B	33,288,689	19,763,555
Remittances	651,205	1,678,922
	33,939,894	21,442,477
Balance at end of year	$ 193,533	$ 585,158

The accompanying notes are part of these financial statements.

Statement B

STUDENTS FINANCE BOARD
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
EXPENDITURE		
Grants and bursaries	$ 15,385,981	$ 8,950,663
Student loan repayments (Note 5)	6,634,859	4,388,656
Interest payments on guaranteed loans	5,655,414	2,091,538
Implementation of guarantees	1,447,610	—
Provision for doubtful accounts	—	1,487,231
Fellowships and scholarships	1,217,934	1,247,028
Administration expenses, Schedule 1	3,206,471	2,654,521
	33,548,269	20,819,637
Deduct:		
Canada Student Loans Act service fee	257,614	236,726
Miscellaneous income	1,966	—
Interest income on guarantee implementations, grants and bursaries receivable	—	424,398
Bursaries and fellowships recovered from the Government of Canada	—	394,958
	259,580	1,056,082
Net expenditure	$33,288,689	$19,763,555

STUDENTS FINANCE BOARD
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Students Finance Board operates under the authority of the Students Finance Act, Chapter S-24, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(a) General

These financial statements reflect the following operations of the Students Finance Board:

(i) Payment of grants, bursaries, fellowships and scholarships.
(ii) Issue of student loan guarantee certificates pursuant to the Students Loan Guarantee Act and the Canada Student Loans Act.
(iii) Payment of interest on student loans guaranteed pursuant to the Students Loan Guarantee Act.
(iv) Loan repayments on behalf of students.
(v) Payment of guarantee implementations.
(vi) Administration of scholarships paid from the Alberta Heritage Scholarship Fund.

(b) Fixed Assets and Administration Expenses

Accommodation and basic office equipment and furnishings are provided from the General Revenue Fund of the Province of Alberta and, accordingly, are not reflected in these financial statements. Other fixed assets acquired are written off to Administration Expenses in the year of acquisition.

(c) Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Accounts Receivable

Accounts receivable consist of:

	1983	1982
Government of Canada:		
Canada Student Loans Act service fee	$193,333	$190,000
Bursaries and fellowships	—	394,958
	$193,333	$584,958

Note 4 Contributions by the Province of Alberta

Contributions from the Department of Advanced Education were made from monies appropriated by the Legislature to be used to provide financial assistance to students and to pay administration expenses.

Note 5 Student Loan Repayments

The Board may repay a proportion of guaranteed loans, on behalf of the student upon satisfactory completion of the students' educational programs. It is estimated that future payments pertaining to loans outstanding as at March 31, 1983 will aggregate approximately $38,000,000 (1982 $28,000,000) of which approximately $24,000,000 (1982 $18,000,000) is applicable to loans guaranteed by the Government of Canada under the Canada Students Loan Act.

Note 6 Contingent Liability

The Province has a contingent liability with respect to loan guarantees aggregating approximately $66,000,000 (1982 $41,000,000). This contingent liability cannot exceed $100,000,000 at any given time.

Note 7 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation, and to reflect the elimination of responsibility for collection of grants and bursaries recoverable, guarantee implementation receivable and accrued interest thereon.

Note 8 Approval of Financial Statements

These financial statements were approved by management on September 2, 1983.

Schedule 1

STUDENTS FINANCE BOARD
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Salaries and wages	$1,911,696	$1,477,668
Supplies and printing	343,239	271,656
Data processing	284,822	139,118
Employee benefits	148,799	118,871
Business services and fees	124,916	227,580
Freight and postage	105,004	63,508
Advertising	83,710	178,186
Purchase of office equipment	68,485	30,786
Telephone and communications	40,820	23,320
Travel	40,211	41,476
Rental of office equipment	38,346	28,354
Repairs and maintenance	6,980	6,189
Collection charges	—	47,627
Miscellaneous	9,443	182
	$3,206,471	$2,654,521

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements
Schedule of Research Grants
Schedule of Research Grants for Projects Administered by the Alberta Research Council
Schedule of Grants for Projects under the Graduate Student Research Support Program
Schedule of Grants for Projects under the On-Farm Demonstration Program

AUDITOR'S REPORT

To the Members of the Agricultural
Research Council of Alberta

I have examined the balance sheet of the Agricultural Research Council of Alberta Farming for the Future Program as at March 31, 1983 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Program as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
September 9, 1983

C.A.
Auditor General

Statement A

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Current:		
Deposits in trust (Note 3)	$ 1,544,785	$ 40,855
	$ 1,544,785	$ 40,855
LIABILITIES		
Current:		
Research grants payable	$ 931,200	$ —
Management fees payable	35,316	—
Due to the Alberta Heritage Savings Trust Fund	2,420	—
Holdbacks payable	9,965	25,165
	978,901	25,165
Unexpended funds, Statement B	565,884	15,690
	$ 1,544,785	$ 40,855

The accompanying notes are part of these financial statements.

Statement B

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue		
Contributions from the Province of Alberta:		
Alberta Heritage Savings Trust Fund (Note 4)	$ 7,496,417	$ 3,499,253
Expenditure		
Research grants, Schedule 1:		
Universities	3,041,541	2,073,773
Other	192,699	161,540
Projects administered by the Alberta Research Council, Schedule 2	3,279,135	1,254,375
Research grants under the Graduate Student Research Support Program, Schedule 3	117,350	—
Research grants under the On-Farm Demonstration Program, Schedule 4	141,493	—
Management fees	174,005	—
	6,946,223	3,489,688
Excess of revenue over expenditure	550,194	9,565
Unexpended funds at beginning of year	15,690	6,125
Unexpended funds at end of year	$ 565,884	$ 15,690

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Farming for the Future Program operates under the authority of the Department of Agriculture Act, Chapter D-12, Revised Statutes of Alberta 1980.

Pursuant to section 6 of the Act, the Program was established by Ministerial Order under the administration of the Agricultural Research Council of Alberta.

Note 2 Significant Accounting Policies

General

Research grants are recorded in these financial statements when conditions of the grants have been formally accepted by the researchers. Unexpended balances of grant funds held in researchers' accounts are not reflected in these financial statements.

Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Administration Expenses

Administration expenses are provided by the Province of Alberta at no cost to the Program, and accordingly are not reflected in these financial statements.

Note 3 Deposits in Trust

Deposits in trust consist of $12,385 (1982 $25,355) deposited in the General Trust Account of the Province of Alberta and $1,532,400 (1982 $15,500) held in trust by the Alberta Research Council.

Note 4 Contributions from the Province of Alberta

The Appropriation (Alberta Heritage Savings Trust Fund, Capital Projects Division) Act, 1981 provided for payments to the Program to a maximum of $7,500,000 for the year ended March 31, 1983 (1982 $3,500,000). This provision which enabled the Program to receive funds up to the stated maximum lapsed at March 31, 1983.

Note 5 Capital Assets

Pursuant to agreements between the Council and two research agencies, The University of Alberta and the Alberta Research Council, capital assets purchased from research grants remain the property of the Province of Alberta. At March 31, 1983 the cost of such capital assets was approximately $1,151,000 (1982 $764,000).

Note 6 Commitments

As at March 31, 1983 the Program had commitments totalling approximately $5,769,000 with respect to unadvanced amounts on grants approved by the Council but where the conditions had not been formally accepted by researchers.

Note 7 Comparative Figures

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Note 8 Approval of Financial Statements

These financial statements were approved by management on September 9, 1983.

Schedule 1

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
SCHEDULE OF RESEARCH GRANTS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Universities:		
The University of Alberta	$ 2,100,491	$ 1,428,793
The University of Saskatchewan	729,450	470,130
The University of Toronto	74,000	35,000
The University of Manitoba	68,300	67,850
Queen's University	47,000	50,000
The University of Guelph	20,000	—
The University of Calgary	2,300	2,500
The University of British Columbia	—	19,500
	3,041,541	2,073,773
Other:		
Western Cooperative Fertilizers Ltd.	57,850	25,000
Norwest Soil Research Ltd.	23,500	40,300
Vertec Industries Ltd.	35,000	—
P.O.S. Pilot Plant Corp.	31,500	—
Fairview College	17,400	—
C.W. Farmland Reclamation Ltd.	15,000	—
Alberta Soil and Feed Analysis Ltd.	5,000	—
Chinook Applied Research Association	4,400	7,600
Pirker Apiaries	3,049	3,640
Norwest Feed Research Ltd.	—	50,000
Alberta Livestock Transplant Ltd.	—	35,000
	192,699	161,540
	$ 3,234,240	$ 2,235,313

Schedule 2

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM
SCHEDULE OF RESEARCH GRANTS FOR PROJECTS ADMINISTERED BY THE ALBERTA RESEARCH COUNCIL
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Canada Department of Agriculture:		
Beaverlodge	$ 997,885	$ 410,150
Lethbridge	512,900	139,840
Lacombe	274,200	124,200
Saskatoon	462,150	72,785
Melfort	71,000	35,700
Vancouver	37,500	—
Agassiz	10,400	—
Brandon	31,000	—
Alberta Department of Agriculture:		
Lethbridge	275,000	103,600
Lacombe	256,000	203,000
Brooks	151,000	143,100
Edmonton	39,000	—
Alberta Research Council	161,100	22,000
	$ 3,279,135	$ 1,254,375

AGRICULTURAL RESEARCH COUNCIL OF ALBERTA
FARMING FOR THE FUTURE PROGRAM

Schedule 3

SCHEDULE OF GRANTS FOR PROJECTS UNDER THE GRADUATE STUDENT RESEARCH SUPPORT PROGRAM FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
The University of Alberta	$ 97,550	$ —
Western College of Veterinary Medicine	19,800	—
	$ 117,350	$ —

Schedule 4

SCHEDULE OF GRANTS FOR PROJECTS UNDER THE ON-FARM DEMONSTRATION PROGRAM FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Region:		
Red Deer	$ 36,986	$ —
Lethbridge	29,843	—
Barrhead	25,257	—
Fairview	19,932	—
Airdrie	15,325	—
Vermilion	14,150	—
	$ 141,493	$ —

EDMONTON AREA HOSPITAL PLANNING COUNCIL FUND
FINANCIAL STATEMENT
JUNE 30, 1982

Auditor's Report
Statement of Receipts and Payments
Notes to the Financial Statement

AUDITOR'S REPORT

To the Members of the
Edmonton Area Hospital Planning Council

I have examined the statement of receipts and payments of the Edmonton Area Hospital Planning Council Fund for the year ended June 30, 1982. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents the balance of the Fund as at June 30, 1982 and the receipts collected and payments made for the year then ended on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
July 27, 1982

EDMONTON AREA HOSPITAL PLANNING COUNCIL FUND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED JUNE 30, 1982

	1982	1981
Balance at beginning of year	$ 4,125	$ 682
Receipts:		
Grants from Department of Hospitals and Medical Care	12,988	14,692
Interest	557	78
	17,670	15,452
Payments:		
Salaries	8,000	8,000
Council members' fees and travel expenses	4,008	2,560
Secretarial fees	1,051	600
Office supplies	467	159
Miscellaneous	—	8
	13,526	11,327
Balance at end of year	$ 4,144	$ 4,125

The accompanying notes are part
of this financial statement.

EDMONTON AREA HOSPITAL PLANNING COUNCIL FUND
NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 1982

Note 1 Authority

The Edmonton Area Hospital Planning Council Fund operates under the authority of an Order issued by the Minister of Hospitals and Medical Care pursuant to section 5 (1) of the Department of Hospitals and Medical Care Act, Chapter D-22, Revised Statutes of Alberta 1980.

Note 2 Approval of Financial Statement

This financial statement was approved by the Executive Secretary on July 27, 1982.

SECTION 7

1982-83
PUBLIC ACCOUNTS

COMMERCIAL ENTERPRISES – FINANCIAL STATEMENTS

Contents:

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Introduction	7.2
Attorney General: The Alberta General Insurance Company	7.3
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Labour: The Workers' Compensation Board	7.13
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COMMERCIAL ENTERPRISES – FINANCIAL STATEMENTS

Introduction:

The Provincial corporations, committees and enterprises included in this section operate on the basis of full cost supported by charges for goods or services with no subsidy from the General Revenue Fund.

Because the basis of accounting is significantly different from that used for the General Revenue Fund, and to adjust to the latter basis would result in the write-off of significant revenue earnings assets, they are included in the consolidated financial statements on an equity basis whereby the Government's investment is adjusted for unremitted earnings and to reflect its share of capital transactions including loans to or from the enterprise.

THE ALBERTA GENERAL INSURANCE COMPANY
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Notes to the Financial Statements
Schedule of Investments
Schedule of Reinsurance Premiums
Schedule of Administrative and General Expenses

AUDITOR'S REPORT

To The Board of Directors of
The Alberta General Insurance Company

I have examined the balance sheet of The Alberta General Insurance Company as at December 31, 1982 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Company as at December 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
January 28, 1983

Statement A

THE ALBERTA GENERAL INSURANCE COMPANY
BALANCE SHEET
AS AT DECEMBER 31, 1982

ASSETS

	1982	1981
Current:		
Cash	$ 550	$ 52,306
Agents' balances and premiums uncollected — less allowance for doubtful accounts (1982 $987; 1981 $2,328)	313,499	260,429
Estimated reinsurance loss claims recoverable	429,126	553,614
Accrued interest on investments	12,294	13,219
	755,469	879,568
Investments, Schedule 1	793,574	1,017,402
	$ 1,549,043	$ 1,896,970

LIABILITIES, RESERVES AND SURPLUS

	1982	1981
Current:		
Bank overdraft	$ 23,574	$ —
Estimated claims unpaid	571,500	755,330
Premium tax payable	45,747	41,247
Reinsurance accounts payable	94,611	85,640
Sundry accounts payable	23,751	19,371
Credit balances in agents' accounts	1,273	1,587
	760,456	903,175
Unearned premiums	393,402	375,643
Retained earnings, Statement B	395,185	618,152
	$ 1,549,043	$ 1,896,970

Approved by the Board:

John E. Hart J.E. Hart, Q.C. Director

H. J. Simmons H.J. Simmons, Director

The accompanying notes are part of these financial statements.

Statement B

THE ALBERTA GENERAL INSURANCE COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Underwriting:		
Premiums, net of cancellations and returns	$2,287,358	$2,062,372
Less: Reinsurance premiums, net, Schedule 2	1,409,070	1,199,423
Net premiums written	878,288	862,949
Less: Increase in unearned premiums	17,759	256
Net premiums earned	860,529	862,693
Commission on reinsurance premiums	570,882	491,784
Net premiums earned and commission on reinsurance premiums	1,431,411	1,354,477
Deduct:		
Claims paid or outstanding:		
Claims	1,418,639	1,179,983
Claims expense	189,866	135,165
Less: Reinsurance recoveries:		
Claims	(924,508)	(755,674)
Claims expense	(109,713)	(77,819)
Salvage	(6,812)	(450)
Net claims paid or outstanding	567,472	481,205
Agents' commissions	499,173	448,532
Premium tax	45,747	41,247
Administrative and general expenses, Schedule 3	619,254	590,960
Total deductions	1,731,646	1,561,944
Underwriting loss	300,235	207,467
Other Income:		
Interest on investments	71,295	101,069
Amortization of discounts and premiums on investments	3,988	4,704
Loss on sale of bonds	(816)	—
Sundry	2,801	—
	77,268	105,773
Net loss for the year	222,967	101,694
Retained earnings at beginning of year	618,152	719,846
Retained earnings at end of year	$ 395,185	$ 618,152

THE ALBERTA GENERAL INSURANCE COMPANY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 **Authority**

The Alberta General Insurance Company operates under the authority of The Alberta General Insurance Company Act, Chapter 9, Statutes of Alberta 1948.

Note 2 **Significant Accounting Policies and Reporting Practices**

(a) General

These financial statements are prepared in accordance with accounting practices appropriate to Canadian insurance companies or as prescribed by the Alberta Insurance Act. These accounting practices differ from generally accepted accounting principles in that:

Certain assets are considered "non-admitted" assets for financial statement purposes. Included in this category are equipment (Note 3) and prepaid expenses, which are written off to expense in the year incurred.

Agents' accounts receivable balances over 90 days are fully provided for in the allowance for doubtful accounts.

Unearned premiums are reduced by an amount which is not necessarily representative of the actual cost experienced in connection with obtaining and renewing existing business in force.

A statement of changes in financial position is not required by the Alberta Insurance Act.

(b) Investments

Investment premiums and discounts are amortized using the yield method. Investments are stated at amortized cost.

(c) Unearned premiums

Unearned premiums are calculated using the "monthly factors" method which is based on the assumption that premiums for each month were written at mid-month.

Note 3 **"Non-Admitted" Assets, Equipment**

The original cost of major categories of equipment is as follows:

	1982	1981
Office furniture and equipment	$ 37,376	$ 37,530
Automobiles	6,658	6,658
	$ 44,034	$ 44,188

Note 4 **Income Taxes**

At December 31, 1982, the Company has a loss carry forward for tax purposes of approximately $229,000 which expires in 1987 and is available to reduce future years' taxable income.

In addition the Company has claimed for tax purposes a reserve for unearned premiums of approximately $490,000 less than the maximum amount allowable and has expensed equipment costs in excess of capital cost allowance claimed for tax purposes of approximately $16,000. These amounts are available for reduction of future years' taxable income.

No recognition has been given in these financial statements to the potential tax savings which may result from the above items.

Note 5 **Lease Commitments**

The Company operates its head office in Edmonton under a three year lease arrangement which expires on December 31, 1984, and a branch office in Calgary under a five year lease arrangement which expires on March 31, 1986. The annual lease payments on the Office premises, before escalation charges in respect of operating costs and property taxes, as well as the annual lease payments on certain other equipment for each of the next five years is as follows:

	Office Premises	Equipment	Total
1983	$ 53,226	$ 8,791	$ 62,017
1984	53,226	6,890	60,116
1985	3,990	5,025	9,015
1986	998	969	1,967
1987	—	—	—
	$ 111,440	$ 21,675	$ 133,115

Note 6 **Approval of Financial Statements**

These financial statements were approved by management on January 28, 1983.

Schedule 1

THE ALBERTA GENERAL INSURANCE COMPANY
SCHEDULE OF INVESTMENTS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982		1981	
	Amortized Cost	Market Value	Amortized Cost	Market Value
Treasury Branch Term Savings	$ —	$ —	$ 170,000	$ 170,000
Bonds:				
Alberta Government Telephones Commission	236,724	204,075	235,774	156,094
Province of Alberta	100,672	89,243	100,001	66,550
Alberta Municipal Financing Corporation	217,343	173,328	215,806	135,169
Hydro-Electric Power Commission of Ontario	88,835	78,917	88,005	63,913
Province of Ontario	—	—	57,816	51,225
Municipal Finance Authority of British Columbia	50,000	42,125	50,000	30,125
Government of Canada	100,000	91,000	100,000	68,375
	$ 793,574	$ 678,688	$ 1,017,402	$ 741,451

Schedule 2

THE ALBERTA GENERAL INSURANCE COMPANY
SCHEDULE OF REINSURANCE PREMIUMS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Treaty reinsurance, Lloyd's	$ 1,361,997	$ 1,171,161
Excess reinsurance	7,388	3,521
Catastrophe insurance	28,001	24,741
Reinstatement premium, catastrophe insurance	11,684	—
	$ 1,409,070	$ 1,199,423

Schedule 3

THE ALBERTA GENERAL INSURANCE COMPANY
SCHEDULE OF ADMINISTRATIVE AND GENERAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Advertising	$ 363	$ 778
Audit	11,200	11,500
Bad debts	—	1,969
Business taxes and licences	14,973	12,696
Car maintenance	7,151	6,772
Data processing	4,824	7,049
Directors' fees	2,000	1,600
Equipment	105	931
Group life and medical	3,861	1,531
Insurance Crime Prevention Bureaux	3,144	2,856
Interest and exchange	2,506	91
Legal	100	100
Maintenance, repairs and rentals	9,094	12,066
Pension fund	20,472	19,930
Postage	9,684	6,344
Rent	63,227	49,499
Salaries and wages	409,243	397,637
Stationery and office	24,741	22,844
Sundry	8,303	12,561
Telephone and telegraph	16,800	14,259
Travel	201	462
Unemployment insurance	7,262	7,485
	$ 619,254	$ 590,960

ALBERTA TERMINALS LTD.
FINANCIAL STATEMENTS
JULY 31, 1982

Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Terminal Operations
Schedule of Administrative Expenses

AUDITOR'S REPORT

To the Shareholders of Alberta
Terminals Ltd.

I have examined the balance sheet of Alberta Terminals Ltd. as at July 31, 1982 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of Alberta Terminals Ltd. as at July 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
October 12, 1982

Statement A

ALBERTA TERMINALS LTD.
BALANCE SHEET
AS AT JULY 31, 1982

ASSETS

	1982	1981
Current:		
Cash	$ 196,748	$ 81,764
Term deposits	7,300,000	1,102,794
Accounts receivable and accrued interest	172,212	405,806
Accrued storage and elevation fees (Note 2(c))	683,590	790,152
Inventories (Note 2(a))	103,428	250,165
Prepaid expenses and other assets	220,494	191,372
	8,676,472	2,822,053
Fixed assets (Notes 2(b) and 3)	7,134,618	6,544,409
	$15,811,090	$ 9,366,462

LIABILITIES AND SHAREHOLDERS' EQUITY

	1982	1981
Current:		
Trade accounts payable and accrued charges	$ 316,797	$ 211,038
Capital accounts payable	78,804	66,218
Deferred revenue (Note 2(c))	133,809	141,070
	529,410	418,326
Shareholders' equity		
Share capital		
Authorized - 100,000 common shares with no par value		
Issued - 58,644 common shares (1981 - 34,212)	14,661,000	8,553,000
Retained earnings, Statement B	620,680	395,136
	15,281,680	8,948,136
	$15,811,090	$ 9,366,462

The accompanying notes are part of these financial statements.

Statement B

ALBERTA TERMINALS LTD.
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED JULY 31, 1982

	1982	1981
Revenue	$ 3,213,933	$ 3,169,269
Terminal operation expenses	2,873,640	2,619,849
Gross operating profit from terminals, Schedule I	340,293	549,420
Other costs		
Administrative expenses, Schedule II	604,832	518,087
West coast terminal study	62,971	—
Crow rate study	44,738	—
Peace River offline grain elevator study	32,265	—
Neptune terminal study - Vancouver	31,468	12,409
	776,274	530,496
Operating income (loss) before undernoted items	(435,981)	18,924
Interest income	754,470	122,401
Neptune terminal study costs recovered from the Province of Alberta, Department of Agriculture	37,296	—
Other income	—	2,756
	791,766	125,157
Income before extraordinary item	355,785	144,081
Extraordinary item (Note 4)	130,241	—
Net income for the year	225,544	144,081
Retained earnings at beginning of year	395,136	251,055
Retained earnings at end of year	$ 620,680	$ 395,136

Statement C

ALBERTA TERMINALS LTD.
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JULY 31, 1982

	1982	1981
Funds were provided from:		
Operations		
Net income before extraordinary item	$ 355,785	$ 144,081
Add item not affecting working capital: Depreciation	266,797	201,494
	622,582	345,575
Proceeds from disposal of fixed assets	—	13,400
Share capital issued	6,108,000	1,553,000
Repayment of advance from grain agent	—	984,950
	6,730,582	2,896,925
Funds were applied to:		
Additions to fixed assets	857,006	752,687
Extraordinary item (Note 4)	130,241	—
Advance to grain agent	—	984,950
	987,247	1,737,637
Increase in working capital	5,743,335	1,159,288
Working capital at beginning of year	2,403,727	1,244,439
Working capital at end of year	$ 8,147,062	$ 2,403,727

ALBERTA TERMINALS LTD.
NOTES TO THE FINANCIAL STATEMENTS
JULY 31, 1982

Note 1 **Authority**

Alberta Terminals Ltd. was incorporated on September 19, 1979 under The Companies Act of the Province of Alberta.

Note 2 **Significant Accounting Policies**

(a) Inventories

Inventories of grain and screenings are valued at established delivery prices.

(b) Fixed Assets

Fixed assets are recorded at cost. Engineering studies and overheads relating to the terminal rehabilitation program are capitalized in the accounts. Depreciation is charged at rates designed to amortize the cost of assets over their estimated useful lives as follows:

Buildings	2.5%	straight-line
Equipment	10%	declining balance
Building improvements	15%	declining balance
Furniture and fixtures	20%	declining balance
Engineering studies	20%	straight-line
Automotive	20%	declining balance

Leasehold improvements are amortized on a straight-line basis over the term of the lease.

(c) Revenue Recognition

Two-thirds of the revenue derived from elevation is recognized in the accounts when the grain is received. One-third of the elevation fees are deferred and taken into income when the grain is shipped. Elevation fees are billed to customers when the grain is shipped.

Storage charges are recorded in the accounts on a monthly basis. The elevation and storage revenue is recorded using the tariff rates in effect at the balance sheet date.

(d) Gains or Losses on Inventory Held for Customers

The Company recognizes gains or losses resulting from customer inventory overages or shortages at the time of the official Government of Canada weighovers which must be conducted not less than once every thirty months at each terminal (Note 5(b)).

Note 3 **Fixed Assets**

Fixed assets consist of the following:

	Cost	Accumulated Depreciation	Net 1982	Net 1981
Land	$ 2,900,000	$ —	$ 2,900,000	$ 2,900,000
Buildings	2,276,157	140,938	2,135,219	1,960,313
Improvements to buildings	828,471	74,484	753,987	306,135
Equipment	1,456,146	318,602	1,137,544	1,198,184
Furniture and fixtures	80,201	20,287	59,914	31,120
Leasehold improvements	495	99	396	4,312
Engineering studies	149,823	27,246	122,577	136,230
Automotive	27,821	2,840	24,981	8,115
	$ 7,719,114	$ 584,496	$ 7,134,618	$ 6,544,409

Note 4 **Extraordinary Item**

During the year the Company entered into an agreement with certain of its employees to provide them with a fully funded pension plan. The plan was registered on April 30, 1982 but has an effective date of November 5, 1979. The cost to fund the pension plan for services provided prior to August 1, 1981 was estimated to be $130,241. Current service pension costs are included in salaries and benefits.

Note 5 **Commitments and Contingencies**

(a) The Company has commitments with respect to contracts for terminal construction and rehabilitation of approximately $616,000 as at July 31, 1982.

(b) It is not practical for the Company to estimate the extent of overages or shortages of grain held for customers as outlined in Note 2 (d) except at the time of the official weighovers. Management is of the opinion that no material losses will occur as a result of these official weighovers.

Note 6 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 7 Approval of Financial Statements

These financial statements were reviewed by management on October 12, 1982 and were recommended to the Board for approval.

Schedule I

ALBERTA TERMINALS LTD.
SCHEDULE OF TERMINAL OPERATIONS
FOR THE YEAR ENDED JULY 31, 1982

	Calgary	Edmonton	Lethbridge	1982 Total	1981 Total
Revenue:					
Elevation, cleaning and storage	$ 867,676	$ 1,086,931	$ 441,105	$ 2,395,712	$ 2,259,946
Grain refuse sales	283,346	464,708	70,167	818,221	909,323
	1,151,022	1,551,639	511,272	3,213,933	3,169,269
Expenses:					
Salaries, wages and benefits	502,127	593,836	434,008	1,529,971	1,489,835
Property taxes	131,648	219,311	111,885	462,844	383,766
Depreciation	49,913	57,002	117,132	224,047	184,381
Grain refuse purchases	33,327	125,850	17,004	176,181	17,143
Fuel and utilities	45,844	60,236	32,752	138,832	134,312
Insurance	44,226	57,568	27,641	129,435	237,796
Repairs and maintenance	23,034	33,081	8,353	64,468	46,679
Telephone, office and courier	17,082	20,111	12,473	49,666	35,229
Data processing	14,322	15,073	6,322	35,717	24,100
Miscellaneous and security	1,792	242	23,543	25,577	39,982
Travel and entertainment	5,380	6,649	10,231	22,260	13,000
Materials and supplies	6,493	3,821	4,328	14,642	13,626
	875,188	1,192,780	805,672	2,873,640	2,619,849
Gross operating profit (loss)	$ 275,834	$ 358,859	$ (294,400)	$ 340,293	$ 549,420

Schedule II

ALBERTA TERMINALS LTD.
SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED JULY 31, 1982

	1982	1981
Salaries and benefits	$ 231,788	$ 253,640
Travel and promotion	90,564	66,547
Office and equipment rent	51,357	19,142
Contract services	47,952	32,746
Depreciation	42,750	17,113
Telephone, utilities and courier	34,854	38,250
Engineering services	26,761	—
Professional fees	24,044	32,143
Repairs and maintenance	15,414	9,970
Materials and office supplies	12,970	15,079
Insurance and property taxes	12,512	7,222
Dues and fees	6,555	3,368
Training	2,362	4,913
Bank charges	671	2,871
Vehicle lease	—	6,166
Miscellaneous	4,278	8,917
	$ 604,832	$ 518,087

THE WORKERS' COMPENSATION BOARD
FINANCIAL STATEMENTS
DECEMBER 31, 1982

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Statement of Estimated Liability for Unfinalled Claims
Statement of Pension Liability - Funded
Statement of Reserves Provided for Specific Claims Costs
Statement of Administrative, General and Accident Prevention Expenses
Statement of Rehabilitation Centre Operations
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AUDITOR'S REPORT

To the Members of The
Workers' Compensation Board

I have examined the balance sheet of The Workers' Compensation Board as at December 31, 1982 and the related statements (numbers 2 to 7 inclusive) for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Based on information available I was unable to determine the adequacy of the reserves detailed in Statement 5 or the adequacy of the estimated liability for unfinalled claims referred to in Note 2 to the financial statements.

In my opinion, except for the comments referred to above with respect to the reserves and estimated liability for unfinalled claims, these financial statements present fairly the financial position of the Board as at December 31, 1982 and the results of its operations for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
May 17, 1983

Statement 1

THE WORKERS' COMPENSATION BOARD
BALANCE SHEET
AS AT DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
ASSETS		
Deposits in trust (Notes 3 and 6)	$ 57,951	$ 36,773
Term deposits (Notes 4 and 6)	166,810	87,780
Assessments receivable (Note 5)	32,768	32,885
Accounts receivable	760	2,403
Advances to pensioners	2,440	1,755
Accrued interest	25,715	19,151
Investments (Note 6)	579,354	471,326
Land, buildings and equipment (Note 7)	8,385	7,900
Deferred charges and other assets (Note 8)	28,272	25,286
	$ 902,455	$ 685,259
LIABILITIES AND RESERVES		
Accounts payable	$ 1,846	$ 1,714
Employers' deposit accounts	243	254
Estimated merit rebates	82,865	56,129
Estimated liability for unfinalled claims	287,372	256,179
Pension liability — funded (Note 9)	553,782	404,847
Reserves provided for specific claims costs	41,174	32,370
Reserve for loss on realization of investments	12,079	9,932
Operating reserve deficit (Note 10)	(76,906)	(76,166)
	$ 902,455	$ 685,259

The accompanying notes are part
of these financial statements.

Statement 2

THE WORKERS' COMPENSATION BOARD
SUMMARIZED STATEMENT OF TRANSACTIONS AND CHANGES IN OPERATING RESERVE
FOR THE YEAR ENDED DECEMBER 31, 1982

(in thousands of dollars)

	Self-Insurers	Classes		1982 Total	1981 Total
		1982	Prior Years		
REVENUE					
Assessments	$ 11,517	$ 356,610	$ (818)	$ 367,309	$ 281,136
Deduct: Estimated or adjusted merit rebates	—	82,865	803	83,668	54,714
	11,517	273,745	(1,621)	283,641	226,422
Interest	9	84,600	—	84,609	60,654
Deduct: Interest allocated (Note 11)	—	68,733	—	68,733	36,300
	9	15,867	—	15,876	24,354
	$ 11,526	$ 289,612	$ (1,621)	$ 299,517	$ 250,776
EXPENDITURE					
Compensation	$ 3,620	$ 49,128	$ 37,807	$ 90,555	$ 64,511
Pension awards	5,635	37,776	92,040	135,451	103,005
Medical aid	1,195	4,008	13,111	18,314	29,281
	10,450	90,912	142,958	244,320	196,797
Deduct: Portion charged to:					
Reserves	1,610	8,831	49,655	60,096	37,493
Estimated liability for unfinalled claims	—	—	93,303	93,303	79,096
	1,610	8,831	142,958	153,399	116,589
	8,840	82,081	—	90,921	80,208
Provision for:					
Reserves	1,344	68,686	—	70,030	46,854
Estimated liability for unfinalled claims	—	123,573	(14,685)	108,888	164,839
Administrative and general expenses	1,192	21,814	—	23,006	18,272
Occupational Health and Safety (Note 12)	150	5,115	—	5,265	4,480
	$ 11,526	$ 301,269	$ (14,685)	$ 298,110	$ 314,653
PROVISIONAL SURPLUS (DEFICIT)	$ —	$ (11,657)	$ 13,064	$ 1,407	$ (63,877)
Deduct: Appropriation for reserve for loss on realization of investments				2,147	551
NET INCREASE (DECREASE) IN OPERATING RESERVE				(740)	(64,428)
Operating reserve deficit at beginning of year				(76,166)	(11,738)
OPERATING RESERVE DEFICIT AT END OF YEAR (Note 10)				$ (76,906)	$ (76,166)

Statement 3

THE WORKERS' COMPENSATION BOARD
STATEMENT OF ESTIMATED LIABILITY FOR UNFINALLED CLAIMS
FOR THE YEAR ENDED DECEMBER 31, 1982

(in thousands of dollars)

	1982	1981
AMOUNTS PROVIDED		
By classes:		
In respect of - current year	$ 123,573	$ 133,265
- prior years	(14,685)	31,574
	108,888	164,839
By reserve for silicosis:		
In respect of prior years	—	1,748
Interest (Note 11)	15,608	—
	124,496	166,587
AMOUNTS APPLIED BY CLASSES		
In respect of prior years	93,303	79,096
NET INCREASE	31,193	87,491
Balance at beginning of year	256,179	168,688
BALANCE AT END OF YEAR	$ 287,372	$ 256,179

Statement 4

THE WORKERS' COMPENSATION BOARD
STATEMENT OF PENSION LIABILITY-FUNDED
FOR THE YEAR ENDED DECEMBER 31, 1982

(in thousands of dollars)

	1982	1981
AMOUNTS PROVIDED		
Pension awards	$ 136,126	$ 103,181
Interest (Note 11)	53,101	36,167
Province of Alberta (Note 13)	15,156	12,899
	204,383	152,247
AMOUNTS APPLIED		
Payments to pensioners	56,133	45,078
Deduct: Increase in advances to pensioners	685	412
Pension payments	55,448	44,666
NET INCREASE	148,935	107,581
Balance at beginning of year	404,847	297,266
BALANCE AT END OF YEAR	$ 553,782	$ 404,847

Statement 5

THE WORKERS' COMPENSATION BOARD
STATEMENT OF RESERVES PROVIDED FOR SPECIFIC CLAIMS COSTS
FOR THE YEAR ENDED DECEMBER 31, 1982

(in thousands of dollars)

	Rehabilitation	Disasters	Enhanced Disabilities	Section 111	1982 Total	1981 Total
AMOUNTS PROVIDED						
Classes	$ 5,978	$ 1,329	$ 61,113	$ 266	$ 68,686	$ 46,183
Self-insurers	120	—	1,224	—	1,344	671
Interest (Note 11)	157	255	(421)	33	24	133
Assessments under Section 111	—	—	—	—	—	1
Rehabilitation Centre:						
Operating surplus (deficit)	1,353	—	—	—	1,353	(255)
	7,608	1,584	61,916	299	71,407	46,733
AMOUNTS APPLIED						
Charged from:						
Classes re current year	366	1,021	7,444	—	8,831	2,925
Classes re prior years	3,059	4	46,585	7	49,655	33,629
Self-insurers	72	—	1,538	—	1,610	939
Rehabilitation Centre:						
Special apparatus for claimants	110	—	—	—	110	102
Administrative and general expenses	2,397	—	—	—	2,397	1,879
	6,004	1,025	55,567	7	62,603	39,474
NET INCREASE	1,604	559	6,349	292	8,804	7,259
Reserves at beginning of year	4,360	3,793	23,787	430	32,370	26,859
Transfer to estimated liability for unfinalled claims	—	—	—	—	—	(1,748)
RESERVES AT END OF YEAR	$ 5,964	$ 4,352	$ 30,136	$ 722	$ 41,174	$ 32,370

Statement 6

THE WORKERS' COMPENSATION BOARD
STATEMENT OF ADMINISTRATIVE, GENERAL AND ACCIDENT PREVENTION EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1982

(in thousands of dollars)

	1982	1981
Salaries and employee benefits	$ 22,513	$ 17,692
Data processing and office equipment rentals and maintenance	1,160	757
Maintenance and operation of buildings	810	559
Printing and office supplies	646	630
Telephone and telegraph	617	511
Postage, freight and express	540	331
Travelling	440	368
Taxes	282	245
Audit, legal and other professional fees	212	180
Depreciation - equipment	206	157
Depreciation - buildings	102	104
Staff recruitment and relocation	161	291
Professional and technical memberships, publications, courses and seminars	161	163
Public information advertising	76	115
Rental and operation of leased premises	75	47
Insurance and security services	32	24
Media productions	7	50
Miscellaneous	99	65
	28,139	22,289
Add:		
Occupational Health and Safety (Note 12)	5,265	4,480
Medical, investigation and other costs not charged directly to classes	561	463
	5,826	4,943
Deduct:		
Assessment penalties	3,136	2,460
Rental revenue	22	27
Miscellaneous revenue	139	114
	3,297	2,601
	$ 30,668	$ 24,631
CHARGED TO		
Classes re:		
Administrative and general	$ 21,814	$ 17,450
Occupational Health and Safety	5,115	4,326
Self-insurers re:		
Administrative and general	1,192	822
Occupational Health and Safety	150	154
Reserve for rehabilitation	2,397	1,879
	$ 30,668	$ 24,631

THE WORKERS' COMPENSATION BOARD
STATEMENT OF REHABILITATION CENTRE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1982
(in thousands of dollars)

	1982	1981
REVENUE		
Treatment charges	$5,995	$3,841
Other	85	77
	6,080	3,918
EXPENDITURE		
Salaries and employee benefits	3,644	3,057
Maintenance and operation of building and equipment	287	391
Medical and therapy supplies	250	218
Cafeteria	154	151
Depreciation - building	105	94
Depreciation - equipment	58	36
Telephone and telegraph	61	47
Transportation of patients	40	26
Professional and technical memberships, publications, courses and seminars	26	35
Staff recruitment and relocation	23	40
Printing and office supplies	19	13
Laundry service	17	13
Uniforms	14	12
Travelling	14	17
Insurance and security service	—	11
Miscellaneous	15	12
	4,727	4,173
OPERATING SURPLUS (DEFICIT)	$1,353	$ (255)

THE WORKERS' COMPENSATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Workers' Compensation Board operates under the authority of the Workers' Compensation Act, Chapter W-16, Statutes of Alberta 1981, as amended.

Note 2 Significant Accounting Policies

General:

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

(i) A gain or loss on a disposition of an investment is deferred and amortized to the appropriate maturity or call date of the disposed investment.

(ii) No provision has been made for doubtful assessments receivable. The practice of the Board is to reduce assessment revenue when accounts are written off as uncollectible. Recoveries are credited to revenue.

Assessments Receivable:

Assessments receivable and assessment revenue have been increased by an amount that is the net adjustment estimated to be required when all employers' payroll returns have been received and payroll audits completed in respect to 1982.

Depreciation:

Depreciation is recorded as follows:

Central Office Building	2 1/2% diminishing balance
Regional Office Buildings and Rehabilitation Centre	2 1/2% straight line
Equipment	15 % diminishing balance
Automobiles	25 % straight line (first year)
	20 % straight line (thereafter)

Translation of Foreign Currency:

Assets and liabilities in foreign currency have been translated into Canadian dollars at the exchange rate prevailing at the balance sheet date.

Estimated Liability for Unfinalled Claims:

This estimated liability for unfinalled claims (which was previously entitled "Estimated Liability for Future Claims Costs") is the amount required to meet all future claims costs in respect of 1982 and prior years' accidents with the exception of:

a. costs chargeable to the reserves shown on Statement 5,
b. costs in respect of workers of self-insurers,
c. costs payable to the Accident Fund out of the General Revenue Fund of the Province of Alberta under Sections 52 and 71 of the Act, and
d. basic health services indicated in Note 10.

The estimated liability is an opinion of officials of the Board, based upon the experience of recent years. The liability is reviewed and adjusted annually.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Term Deposits

Term deposits consist of Certificates of Deposit, Guaranteed Investment Certificates, Treasury Bills and Promissory Notes, which mature within five years of the date of the balance sheet.

Note 5 Assessments Receivable

In accordance with the accounting policy described in Note 2, assessments receivable and assessment revenue have been increased by $18,920,000. The net bad debt write-off for 1982 was $1,086,000 (1981 - $762,000). If a provision for doubtful assessments receivable was recorded, it is estimated the requirement at December 31, 1982 would be approximately $3,100,000 (1981 - $1,900,000).

Note 6 **Investments, Deposits in Trust and Term Deposits**

The Board's total portfolio is summarized hereunder (in thousands of dollars):

Investments:

	1982		1981
	Par Value	Amortized Cost	Amortized Cost
Bonds - Government of Canada and Provincial Guaranteed	$ 454,680	$ 450,683	$ 399,830
- Corporate	66,766	64,452	55,253
- United States Treasury and Corporate	5,975	7,459	—
Mortgages	24,285	23,911	9,583
	$ 551,706	546,505	464,666
Equities (at cost)			
- Canadian preferred		2,643	184
- Canadian common		27,825	6,476
- United States common		2,381	—
		32,849	6,660
Total investments		579,354	471,326
Deposits in trust		57,951	36,773
Term deposits		166,810	87,780
Total Investment Portfolio		$ 804,115	$ 595,879

The approximate market value of the investments as at December 31, 1982 was $576,533,000 (1981 - $375,081,000).

Reserve for loss on realization of investments as at December 31, 1982 amounted to $12,079,000 and is to provide for possible future losses. Provision during the year consisted of an appropriation of $2,147,000 (1981 - $551,000).

Note 7 Land, Buildings and Equipment

Land, buildings and equipment are as follows (in thousands of dollars):

	1982			1981
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Land	$ 604	$ —	$ 604	$ 604
Buildings	9,331	2,850	6,481	6,269
Equipment	2,666	1,366	1,300	1,027
	$ 12,601	$ 4,216	$ 8,385	$ 7,900

On August 19, 1982 the Board entered into an Option Agreement to acquire land from the Canadian National Railway Company, subject to certain conditions, for the price of $10,584,000. This acquisition is for the purpose of constructing an administration and rehabilitation centre facility. A payment of $3,000,000 has been included in deferred charges and other assets in the balance sheet. As of May 17, 1983 the conditions of the agreement have not been met.

Note 8 Deferred Charges and Other Assets

Deferred charges and other assets are as follows (in thousands of dollars):

	1982	1981
Unamortized gain or loss on disposition of investments, net	$ 24,580	$ 25,286
Deposit for purchase of land	3,000	—
Costs incurred for proposed facility	692	—
	$ 28,272	$ 25,286

Note 9 **Pension Liability - Funded**

As required by the Act, the next actuarial review is scheduled for December 31, 1983. An interim review was conducted as at December 31, 1982 and the fund was considered to be $28,000,000 less than the calculated present value of the liability for pensions.

Pension capitalization procedures are based on tables provided by the actuary, derived from experience of Board pensioners.

Note 10 **Basic Health Services**

As a subsequent event, the 1981 financial statements noted that while basic health services were to be provided by the Alberta Health Care Insurance Fund effective January 1, 1982, it also appeared at that time the Board would be required to reimburse the Fund for those services.

The Board has received invoices from the Fund for 1982 totalling $20,388,000. Should the legislation be amended to allow reimbursement and should it be retroactive to January 1, 1982, this, together with a provision for future medical aid costs of 1982 claims, would increase the operating reserve deficit for the year ended December 31, 1982 to an estimated $101,000,000.

Note 11 **Interest Allocation**

In prior years, interest was allocated to the pension liability-funded and class balances. Interest is now also allocated to the estimated liability for unfinalled claims and the reserves for specific claims costs. The allocation is as follows (in thousands of dollars):

Estimated liability for unfinalled claims	$15,608
Pension liability-funded	53,101
Reserves provided for specific claims costs	24
	$68,733

Note 12 **Occupational Health and Safety**

In accordance with Order in Council 480/82 dated April 21, 1982 the Board paid to the Provincial Treasurer an amount of $5,265,000 in 1982 to partially defray the costs of administering the Occupational Health and Safety Act.

Note 13 **Additional Payments of Compensation**

Payments are made out of the General Revenue Fund of the Province of Alberta to cover payments made under Sections 52 and 71 of the Act.

Note 14 **Compensation Entitlement**

The Workers' Compensation Act caused certain interpretive difficulties for the Board, one of which related to Section 51. This section deals with the calculation of compensation entitlement. In respect of the Board's interpretation of this and related sections, it is possible the resultant administrative policy may not be in strict accordance with the legislation. The Minister responsible for Workers' Health, Safety and Compensation has been notified.

Note 15 **Comparative Figures**

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 16 **Approval of Financial Statements**

These financial statements were approved by management on May 17, 1983.

ALBERTA LIQUOR CONTROL BOARD
FINANCIAL STATEMENTS
DECEMBER 31, 1982

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Schedule of Cost of Goods Sold - Beer
Schedule of Store Operating Expense
Schedule of Administration and General Expense
Schedule of Warehouse Expense
Schedule of License Fees, Net

AUDITOR'S REPORT

To the Members of the Alberta Liquor Control Board

I have examined the balance sheet of the Alberta Liquor Control Board as at December 31, 1982 and the statements of income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
May 6, 1983

C.A.
Auditor General

Statement A

ALBERTA LIQUOR CONTROL BOARD
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	$ 18,125,385	$ 18,805,051
Accounts receivable	745,562	806,611
Inventories (Note 3)	62,890,306	53,703,121
Prepaid expenses	1,805,178	617,957
	83,566,431	73,932,740
Fixed (Note 4)	99,893,169	67,916,227
	$ 183,459,600	$ 141,848,967
LIABILITIES		
Current:		
Accounts payable	$ 41,371,492	$ 46,163,686
Appropriation of profits for capital account and reserve fund (Note 5)	80,000,000	30,000,000
Provincial Treasurer:		
Income under-remitted at beginning of year	65,685,281	11,837,977
Add: Net income for the year	279,502,827	236,947,304
	345,188,108	248,785,281
Deduct: Remitted to Provincial Treasurer	233,100,000	183,100,000
Current year's appropriation of profit for capital account and reserve fund (Note 5)	50,000,000	—
Income under-remitted at end of year (Note 5)	62,088,108	65,685,281
	$ 183,459,600	$ 141,848,967

The accompanying notes are part
of these financial statements.

Statement B

ALBERTA LIQUOR CONTROL BOARD
STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Sales:		
Liquor	$ 512,211,570	$ 468,434,658
Beer	308,724,184	263,915,913
	820,935,754	732,350,571
Deduct: Cost of goods sold:		
Liquor, Schedule 1	257,537,273	237,041,253
Beer, Schedule 2	229,045,625	204,893,525
	486,582,898	441,934,778
Gross profit on sales	334,352,856	290,415,793
Deduct:		
Store operating expense, Schedule 3	42,504,495	38,963,348
Administration and general expense, Schedule 4	11,580,275	8,840,174
Warehouse expense, Schedule 5	8,080,413	6,598,437
	62,165,183	54,401,959
Net profit on sales	272,187,673	236,013,834
Add: Special income:		
License fees, net, Schedule 6	3,944,871	4,477,523
Permit revenue, net of printing costs	194,734	176,112
Sundry revenue	398,460	333,094
Gain on disposal of fixed assets, net (Note 6)	5,816,555	436,655
	10,354,620	5,423,384
Net operating profit	282,542,293	241,437,218
Deduct: Non-operating expense:		
Environmental, net (Note 7)	3,039,319	4,404,531
Local option plebiscites	147	6,858
Pension expense	—	78,525
	3,039,466	4,489,914
Net income for the year	$ 279,502,827	$ 236,947,304

Statement C

ALBERTA LIQUOR CONTROL BOARD
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Funds were provided from:		
Net income for the year	$ 279,502,827	$ 236,947,304
Depreciation and amortization	3,099,165	2,479,915
Gain on disposal of fixed assets, net	(5,816,555)	(436,655)
Funds from operations	276,785,437	238,990,564
Proceeds from disposal of fixed assets	8,039,095	567,791
	284,824,532	239,558,355
Funds were applied to:		
Remittances to Provincial Treasurer	233,100,000	183,100,000
Purchase of fixed assets	37,298,647	36,111,037
	270,398,647	219,211,037
Increase in working capital	14,425,885	20,347,318
Working capital at beginning of year	27,769,054	7,421,736
Working capital at end of year	$ 42,194,939	$ 27,769,054
Working capital is represented by:		
Current assets, Statement A	$ 83,566,431	$ 73,932,740
Less: Current liabilities, Statement A	41,371,492	46,163,686
	$ 42,194,939	$ 27,769,054

ALBERTA LIQUOR CONTROL BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 **Authority**

The Alberta Liquor Control Board operates under the authority of the Liquor Control Act, Chapter L-17, Revised Statutes of Alberta 1980.

Note 2 **Significant Accounting Policies and Reporting Practices**

Inventories

Stocks of liquor and beer are valued at cost which is not in excess of net realizable value.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation and amortization. Depreciation and amortization are provided as follows:

Buildings - straight-line - rates varying from 2% to 5% per annum.
Vehicles - straight-line - rates varying from 12.5% to 20% per annum to a maximum of 80% to 87.5% of cost.
Leaseholds - straight-line - over the remaining term of the lease.
Furniture and equipment - items over $50,000 in value - straight-line - rates varying from 10% to 20% per annum - items under $50,000 in value - fully depreciated in the year they are put into use.

Note 3 **Inventories**

Inventories are summarized hereunder:

	1982		1981	
	Liquor	Beer	Liquor	Beer
Stocks in bond	$22,802,650	$ 1,135,227	$14,079,305	$ 1,127,597
Stocks in warehouses and stores	30,621,433	2,928,515	29,160,039	2,690,702
	53,424,083	4,063,742	43,239,344	3,818,299
Stocks in transit	4,267,446	147,630	6,025,525	230,322
Stock futures	987,405	—	389,631	—
	$58,678,934	$ 4,211,372	$49,654,500	$ 4,048,621
Total stocks	$62,890,306		$53,703,121	

Duty and sales tax to be paid on that part of inventory held in bond, and which will be included in the subsequent year's costs amounted to approximately $13,800,000 (1981 $9,076,000).

Note 4 **Fixed Assets**

Fixed assets are detailed as follows:

	1982			1981
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Land	$ 14,110,673	$ --	$14,110,673	$ 8,007,911
Buildings	79,341,186	4,600,019	74,741,167	53,741,067
Leasehold improvements	1,318,935	466,003	852,932	828,997
Vehicles	692,480	239,345	453,135	327,634
Furniture and equipment	16,732,676	6,997,414	9,735,262	5,010,618
	$ 112,195,950	$12,302,781	$99,893,169	$67,916,227

Note 5 **Appropriation of Profit for Capital Account and Reserve Fund**

The Liquor Control Act provides that the Board shall maintain a capital account to provide the capital required in acquiring land and buildings and maintaining the inventory and other assets necessary to the operations of the Board. In 1982 an appropriation of $50,000,000 was approved by Order in Council 1248/82. Application will be made for an additional appropriation to provide for the current requirements of the Board.

Note 6 **Gain on Disposal of Fixed Assets**

Included in the gain on disposal of fixed assets is $3,004,080 which resulted from the sale of the Edmonton warehouse and head office to the Province of Alberta for $5,000,000.

Note 7 Environmental Expense, Net

This expense represents the net cost of administering and refunding deposits on liquor and wine bottles returned under a program implemented January 1, 1973 and includes revenue from the sale of glass cullet and bottle deposits in excess of refunds.

Note 8 Capital Commitments

The Board has commitments in respect of land purchase agreements and uncompleted building contracts of approximately $8,925,000. The Board is also committed in the amount of approximately $4,865,000 for the purchase of furniture and equipment.

Note 9 Lease Commitments

A number of the Board's stores operate under lease arrangements with terms ranging from 1 to 50 years. The aggregate rental under these arrangements is summarized as follows:

December 31, 1983	$ 3,556,000
December 31, 1984	3,370,000
December 31, 1985	2,782,000
December 31, 1986	2,553,000
December 31, 1987	2,267,000
Balance to expiry	17,982,000
	$32,510,000

Note 10 Approval of Financial Statements

These financial statements were approved by management on May 6, 1983.

Schedule 1

ALBERTA LIQUOR CONTROL BOARD
COST OF GOODS SOLD - LIQUOR
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Inventory at beginning of year	$ 43,239,344	$ 36,952,151
Add:		
Purchases	138,890,134	123,661,071
Duty and sales tax	116,588,918	108,871,813
Inward freight	12,242,960	10,795,562
	310,961,356	280,280,597
Deduct:		
Inventory at end of year	53,424,083	43,239,344
Cost of goods sold for the year	$ 257,537,273	$ 237,041,253

Schedule 2

ALBERTA LIQUOR CONTROL BOARD
COST OF GOODS SOLD - BEER
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Inventory at beginning of year	$ 3,818,299	$ 2,957,785
Add:		
Purchases	225,903,596	197,568,159
Duty and sales tax on imported beer	1,873,015	4,935,373
Inward freight on imported beer	1,514,457	3,250,507
	233,109,367	208,711,824
Deduct:		
Inventory at end of year	4,063,742	3,818,299
Cost of goods sold for the year	$ 229,045,625	$ 204,893,525

Schedule 3

ALBERTA LIQUOR CONTROL BOARD
STORE OPERATING EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Salaries	$29,135,898	$26,531,664
Property expense, rent and business taxes	6,107,149	4,940,207
Employee benefits	2,500,734	2,319,641
Stationery and supplies	1,467,069	1,356,168
Freight, cartage and express	1,361,208	1,437,693
Depreciation, buildings	519,219	417,850
Depreciation, furniture and equipment	428,902	740,675
Security services	173,494	63,309
Amortization of leasehold improvements	159,412	82,092
Armoured car service	153,710	111,396
Communications	131,152	138,382
Breakage	111,759	105,045
Equipment maintenance and rental	89,338	205,036
Sundry equipment	88,890	454,262
Travelling	40,279	33,250
Miscellaneous	36,282	26,678
	$42,504,495	$38,963,348

Schedule 4

ALBERTA LIQUOR CONTROL BOARD
ADMINISTRATION AND GENERAL EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Salaries	$ 6,003,263	$ 4,907,228
Employee benefits	840,338	717,028
Legal and consulting fees	791,590	302,167
Equipment maintenance and rental	655,114	526,704
Depreciation, furniture and equipment	566,116	33,538
Printing, stationery and supplies	459,502	259,420
Communications	409,965	327,379
Property expense, rent and business taxes	375,108	262,748
Staff training	291,502	210,603
Travelling	247,661	195,579
Staff transfer and moving	187,540	180,000
Insurance	149,118	98,168
Cafeteria	146,571	73,755
Bank charges	136,734	140,344
Computer program package	87,300	161,188
Contract assistance	66,686	102,384
Dues and subscriptions	59,171	79,851
Audit fee	44,700	36,250
Analysis	19,987	16,203
Sundry equipment	15,811	32,364
Lease settlement	—	100,000
Identification cards, cameras and supplies, net of revenue	(14,288)	(301)
Miscellaneous	40,786	77,574
	$11,580,275	$ 8,840,174

Schedule 5

ALBERTA LIQUOR CONTROL BOARD
WAREHOUSE EXPENSE
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Salaries	$ 3,156,038	$ 2,751,625
Property expense, rent and business taxes	2,508,599	2,008,913
Depreciation, furniture and equipment	844,387	813,536
Depreciation, buildings	473,361	294,356
Employee benefits	288,272	263,433
Supplies	205,844	113,349
Communications	149,054	138,962
Equipment maintenance and rental	127,335	85,567
Cafeteria	58,771	15,311
Sundry equipment	55,582	11,339
Freight, cartage and express	51,064	22,647
Travelling	29,127	23,181
Contract assistance	3,222	3,808
Miscellaneous	129,757	52,410
	$ 8,080,413	$ 6,598,437

Schedule 6

ALBERTA LIQUOR CONTROL BOARD
LICENSE FEES, NET
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
License fees	$ 6,823,608	$ 6,643,496
Deduct:		
Salaries	1,836,756	1,585,265
Employee benefits	457,826	166,201
Travelling	274,807	232,610
Property expense and rent	103,327	64,269
License review council	50,464	—
Communications	50,149	60,409
Printing, stationery and supplies	35,252	28,580
Cafeteria	29,813	6,366
Staff training	12,839	1,962
Staff transfer and moving	8,768	1,279
Equipment maintenance and rental	8,229	8,131
Depreciation, furniture and equipment	3,935	840
Sundry equipment	1,724	1,510
Contract assistance	1,306	4,175
Inspection purchases	1,162	706
Miscellaneous	2,380	3,670
	2,878,737	2,165,973
	$ 3,944,871	$ 4,477,523

TREASURY BRANCHES DEPOSITS FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Statement of Assets and Liabilities
Statement of Income
Statement of Appropriations for Contingencies
Statement of Undistributed Surplus
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the statement of assets and liabilities of the Treasury Branches Deposits Fund as at March 31, 1983 and the statements of income, appropriations for contingencies, undistributed surplus, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of providing for losses on loans and advances as explained in Note 8 to the financial statements, on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
July 14, 1983

Statement A

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF ASSETS AND LIABILITIES
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Cash resources		
Cash	$ 13,831,506	$ 12,628,078
Deposits with banks	37,419,216	16,300,122
Cheques and other items in transit, net	46,895,148	127,125,548
	98,145,870	156,053,748
Securities (Note 3)		
Issued or guaranteed by Canada	45,091,955	11,417,296
Issued or guaranteed by provinces and municipal or school districts	86,724,958	28,551,904
Other securities	196,477,993	131,822,776
	328,294,906	171,791,976
Loans		
Mortgage loans	518,675,401	467,209,099
Other loans	1,940,063,271	1,811,543,039
	2,458,738,672	2,278,752,138
Other		
Land, buildings and equipment (Note 4)	48,927,109	45,966,703
Other assets	60,207,630	64,809,464
	109,134,739	110,776,167
	$ 2,994,314,187	$ 2,717,374,029
LIABILITIES		
Deposits (Note 5)		
Payable on demand	$ 564,762,198	$ 587,996,084
Payable after notice	661,987,017	565,091,035
Payable on a fixed date	1,698,802,260	1,484,831,537
	2,925,551,475	2,637,918,656
Other liabilities	24,845,679	21,844,165
Reserves		
Appropriation for contingencies	19,621,920	5,823,256
Undistributed surplus	24,295,113	51,787,952
	43,917,033	57,611,208
	$ 2,994,314,187	$ 2,717,374,029

The accompanying notes are part of these financial statements.

Statement B

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Interest income		
Income from loans	$ 360,829,108	$ 369,508,206
Income from securities	37,062,513	37,990,887
Total interest income	397,891,621	407,499,093
Interest expense		
Interest on deposits	305,421,837	328,684,828
Net interest income	92,469,784	78,814,265
Provision for loan losses	7,867,281	3,723,203
Net interest income after loan loss provision	84,602,503	75,091,062
Other income	6,940,079	6,572,545
Net interest and other income	91,542,582	81,663,607
Non-interest expenses		
Salaries	53,627,659	45,781,870
Pension contributions and other staff benefits	5,256,431	4,416,669
Premises and equipment expenses, including depreciation	18,656,481	13,088,210
Other expenses	17,703,666	13,364,864
Total non-interest expenses	95,244,237	76,651,613
Net income (deficit) for the year	$ (3,701,655)	$ 5,011,994

Statement C

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF APPROPRIATIONS FOR CONTINGENCIES
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Balance at beginning of year	$ 5,823,256	$ 3,360,680
Net loss experience on loans	(17,859,801)	(4,186,802)
Provision for loan losses included in the Statement of Income	7,867,281	3,723,203
Transfer from undistributed surplus	23,791,184	2,926,175
Balance at end of year	$ 19,621,920	$ 5,823,256

Statement D

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF UNDISTRIBUTED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Balance at beginning of year	$ 51,787,952	$ 50,702,133
Net income (deficit) for the year, Statement B	(3,701,655)	5,011,994
Transfer to the Province of Alberta, General Revenue Fund	—	(1,000,000)
Transfer to appropriation for contingencies	(23,791,184)	(2,926,175)
	$ 24,295,113	$ 51,787,952

Statement E

TREASURY BRANCHES DEPOSITS FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Cash generated by:		
Net income (deficit) for the year	$ (3,701,655)	$ 5,011,994
Depreciation and amortization of fixed assets	4,921,895	3,875,712
Increase in deposits	287,632,819	330,110,559
Increase in other liabilities	3,001,514	1,997,764
Decrease in other assets	4,601,834	—
Provision for loan losses	7,867,281	3,723,203
Decrease in securities	—	87,070,550
	304,323,688	431,789,782
Cash applied to:		
Transfer to the Province of Alberta	—	1,000,000
Increase in loans	179,986,534	406,431,163
Increase in securities	156,502,930	—
Increase in land, buildings and equipment	7,882,301	9,298,475
Loss experience	17,859,801	4,186,802
Increase in other assets	—	15,692,190
	362,231,566	436,608,630
Net decrease in cash during year	$ 57,907,878	$ 4,818,848
Decrease in cash represented by:		
Decrease in clearings	$ 80,230,400	$ 4,703,210
(Increase) decrease in cash	(22,322,522)	115,638
Net decrease in cash during year	$ 57,907,878	$ 4,818,848

TREASURY BRANCHES DEPOSITS FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Treasury Branches Deposits Fund operates under the authority of the Treasury Branches Act, Chapter T-7, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

Securities

Securities include both short and long term investments. These investments are shown at cost or amortized value, whichever is applicable.

Loans

Loans are recorded at estimated realizeable value. Where sufficient doubt as to collectability exists, loans are classified as noncurrent and, where appropriate, a specific provision is made to adjust carrying value to estimated realizeable value. Loan loss experience for the year comprises of increases or decreases in specific provisions, adjusted for write-offs less cash recoveries on loans previously written off. This is shown as a charge to the statement of appropriation for contingencies.

The provision for loan losses reported in the statement of income is based on the averaging formula used by the financial industry. The provision for loan losses is credited to the statement of appropriation for contingencies.

Interest is recorded on the accrual basis for all satisfactory loans and such accrued and unpaid interest on loans is recorded as other assets in the statement of assets and liabilities.

Appropriations for Contingencies

The Treasury Branches maintains an appropriation for contingencies account the purpose of which is to provide for unforeseen future losses in respect of loans. This appropriation is in addition to provisions against specific loans.

Land, Buildings, and Equipment

Land is carried at cost. Buildings, equipment and leasehold improvements are carried at cost less accumulated depreciation and amortization. Depreciation and amortization are calculated using the straight line method over the estimated useful lives of the related assets. Gains and losses on the disposal of fixed assets are recorded in the statement of income.

Note 3 Securities

The analysis of securities is as follows:

	Securities issued by			
	Canada	Provinces, Municipalities, and School Districts	Other	Total
Year of maturity:				
Within one year	$ 45,091,955	$ 59,343,944	$ 196,148,993	$ 300,584,892
Between one and three years	—	25,896,717	329,000	26,225,717
Between three and five years	—	1,484,297	—	1,484,297
TOTAL	$ 45,091,955	$ 86,724,958	$ 196,477,993	$ 328,294,906
March 31, 1982	$ 11,417,296	$ 28,551,904	$ 131,822,776	$ 171,791,976

The approximate market value of securities at March 31, 1983 was $327,713,079 (1982: $166,140,265).

Note 4 **Land, Buildings and Equipment**

These consist of the following:

	Cost	Accumulated Depreciation and Amortization	1983 Net	1982 Net
Branch premises	$34,924,776	$ 4,569,163	$30,355,613	$28,786,290
Office equipment	13,005,936	5,522,720	7,483,216	7,499,416
Staff housing	8,106,305	1,629,078	6,477,227	5,923,519
Leasehold improvements	7,098,063	2,487,938	4,610,125	3,755,622
Automobile	9,280	8,352	928	1,856
TOTAL	$63,144,360	$14,217,251	$48,927,109	$45,966,703
March 31, 1982	$55,775,230	$ 9,808,527		

Note 5 Deposits

Deposits are summarized hereunder:

	1983	1982
Deposits, other than Province of Alberta:		
Non-interest bearing deposits	$ 207,579,856	$ 218,510,594
Interest bearing deposits	2,653,540,068	2,309,994,214
	2,861,119,924	2,528,504,808
Deposits, Province of Alberta, including provincial agencies:		
Non-interest bearing deposits	3,956,391	13,487,171
Interest bearing deposits	60,475,160	95,926,677
	64,431,551	109,413,848
	$ 2,925,551,475	$ 2,637,918,656

Pursuant to the Treasury Branches Act, Chapter T-7, Revised Statutes of Alberta 1980, the repayment of all deposits, including accrued interest, is guaranteed by the Province of Alberta.

Note 6 Commitments

Leasehold

Outstanding commitments for payments on leasehold properties as at March 31, 1983 is $29,463,507 (1982: $27,316,403).

Included in the above are commitments with the Province of Alberta in the amount of $7,489,876 (1982: $9,838,638).

Commitments for leases during the next five years are summarized hereunder:

Year Ended March 31	
1984	$4,614,418
1985	4,246,306
1986	3,586,588
1987	3,455,924
1988	3,318,624

Capital

Outstanding capital commitments for acquisition of branch premises and residences total $2,402,470 (1982: $1,320,263).

Note 7 Contingent Liabilities

At March 31, 1983 loans to Treasury Branches customers by other Financial Institutions in the amount of $14,068,741 (1982: $9,935,969) are guaranteed by the Treasury Branches.

The Treasury Branches potential liability under guarantees and letters of credit amounts to $23,889,447 in 1983 (1982: $18,066,285).

These are not reflected in the financial statements and therefore constitute a contingent liability.

Note 8 Effect of Changes in Accounting Policies

The Treasury Branches have chosen to present their statements for the year ended March 31, 1983 in a format similar to other institutions in the financial community.

The 1982 figures have been restated where necessary to conform to 1983 presentation.

Where the accounting policies detailed in Note 2 differ from those used in previous years the changes have been applied retroactively. The effect of these changes, on net income and reserves, are summarized as follows:

Net income		
As previously reported		$ 2,103,267
Reduction in provision for loan losses	4,913,112	
Less: Shown as a reduction of income	1,953,577	
		2,959,535
		5,062,802
Less: Additional charge for self-insurance		50,808
		$ 5,011,994
Reserves		
As previously reported		$51,902,537
Less: Additional provision against interest income		114,585
		$51,787,952
Assets		
As previously reported		$ 2,729,731,643
Appropriation for contingencies, included in reserves		5,823,256
		2,735,554,899
Less: Guarantees and letters of credit	18,066,285	
Additional provision	114,585	
		18,180,870
		$ 2,717,374,029

Note 9 Approval of Financial Statements

These financial statements were approved by management on July 14, 1983.

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Consolidated Balance Sheet
Consolidated Statement of Income and Retained Earnings
Consolidated Statement of Changes in Financial Position
Notes to the Consolidated Financial Statements

AUDITOR'S REPORT

To the Members of
The Alberta Government Telephones Commission

I have examined the consolidated balance sheet of The Alberta Government Telephones Commission as at December 31, 1982 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Commission as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
March 10, 1983

Statement A

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1982
(thousands of dollars)

	1982	1981
ASSETS		
Telephone property, at cost:		
Buildings and equipment	$ 2,814,503	$ 2,487,604
Less: Accumulated depreciation	884,195	786,917
	1,930,308	1,700,687
Land	46,026	20,802
Plant under construction	115,619	148,671
Materials and supplies	57,699	53,422
	2,149,652	1,923,582
Investments (Note 3)	3,069	2,849
Current:		
Cash	2,731	932
Accrued interest	246	298
Accounts receivable	111,616	106,718
Prepaid expenses	11,409	9,393
	126,002	117,341
Long term receivable (Note 4)	995	268
Deferred charges (Note 5)	32,159	25,896
	$ 2,311,877	$ 2,069,936
LIABILITIES		
Long term debt (Note 6)	$ 2,250,442	$ 1,916,270
Less: Sinking fund assets (Note 7)	198,272	153,308
	2,052,170	1,762,962
Current:		
Accounts payable	42,496	63,172
Wages payable	49,763	43,450
Accrued interest	58,829	46,696
Service billed in advance	21,341	16,552
	172,429	169,870
Deferred revenue	14,416	7,766
Retained earnings, Statement B	72,862	129,338
	$ 2,311,877	$ 2,069,936

The accompanying notes are part
of these financial statements.

Statement B

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982

(thousands of dollars)

	1982	1981
Operating revenues.		
Toll	$ 531,545	$ 488,746
Exchange	265,510	223,759
Other (Note 8)	39,998	30,525
Uncollectible operating revenues	(11,707)	(8,568)
	825,346	734,462
Operating expenses:		
Depreciation	218,137	198,937
Maintenance	164,490	144,503
Traffic	36,516	34,799
Commercial and marketing	67,261	57,676
General and administration	163,031	127,451
Property and business taxes	23,524	19,134
Pension fund (Note 9)	17,618	14,046
	690,577	596,546
Net operating income	134,769	137,916
Other income (Note 10)	50,491	41,303
	185,260	179,219
Interest and other deductions (Note 11)	241,736	178,163
Net income (loss) for the year	(56,476)	1,056
Retained earnings at beginning of year	129,338	128,282
Retained earnings at end of year	$ 72,862	$ 129,338

Statement C

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

(thousands of dollars)

	1982	1981
Funds were provided from:		
Operations:		
Net income (loss) for the year	$ (56,476)	$ 1,056
Add: Items not requiring current funds:		
Depreciation and amortization	233,534	209,522
Capitalized interest	(17,159)	(17,293)
	159,899	193,285
Long term debt issues	477,303	385,000
Increase in deferred revenue	6,650	5,865
	643,852	584,150
Funds were applied to:		
Additions to telephone property, net:		
Capital expenditures	473,516	480,014
Less: Items not requiring current funds	40,400	26,369
	433,116	453,645
Increase in materials and supplies	4,277	9,270
	437,393	462,915
Increase in sinking fund assets	43,424	23,013
Increase in investments	220	—
Increase (decrease) in long term receivable	727	(251)
Additions to deferred charges	1,352	6,460
Redemption of long term debt	154,634	110,736
	637,750	602,873
Increase (decrease) in working capital	$ 6,102	$ (18,723)

THE ALBERTA GOVERNMENT TELEPHONES COMMISSION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Alberta Government Telephones Commission operates under the authority of the Alberta Government Telephones Act, Chapter A-23, Revised Statutes of Alberta 1980.

Note 2 Summary of Significant Accounting Policies

(a) Telephone property

Telephone property is recorded at original cost and includes materials, direct labour, certain general overhead costs associated with construction activity and interest on funds utilized during construction. Materials and supplies are valued substantially at average cost.

The Commission continually reviews the application of the capitalization policy with respect to general overhead costs in accordance with accounting standardization policies of the Trans Canada Telephone System companies.

Resulting from this review, in 1982 capitalization was discontinued for certain general overhead costs that are not related to the level of construction activity. The net effect on the Commission's results for the year was a reduction in net income of approximately $4,280,500. The 1981 figures have not been restated.

(b) Depreciation

Depreciation is provided on a straight line basis using rates determined by a continuing program of engineering studies, calculated to allocate to operations the cost of groups of property with equal service lives over the estimated useful lives of the groups.

When depreciable telephone property is retired, the original cost of such property, adjusted by any disposal proceeds and costs of removal, is charged to accumulated depreciation. Gains or losses on disposal of depreciable telephone property are allocated to operations over the remaining estimated useful lives of appropriate property groups.

The composite depreciation rate for the year ended December 31, 1982 was 8.49% compared to 9.08% for the previous year. Total depreciation of $231,089,000 (1981 $209,666,000) includes $10,344,000 (1981 $8,393,000) distributed to other operating expenses and $2,608,000 (1981 $2,336,000) distributed to telephone property.

(c) Translation of foreign currencies

Assets and liabilities in foreign currencies are translated into Canadian dollars at the rate of exchange in effect at the balance sheet date.

Realized exchange gains or losses are reflected in net income for the year.

Unrealized exchange gains or losses are deferred and amortized over the remaining lives of the related assets and liabilities.

(d) Deferred revenue

Deferred revenue relates to the capital cost of equipment rented under operating leases and is recognized as income on a straight line basis over the estimated useful life of the equipment.

(e) Amortization

Deferred charges, discounts or premiums on long term monetary assets and liabilities are amortized on a straight line basis over the remaining lives of the related assets and liabilities.

(f) Consolidation

These consolidated financial statements include the accounts of wholly owned subsidiaries Alberta Telecommunications International Ltd. and Alta-Can Telecom Inc. Accounts of Westech Systems Ltd., a partly owned subsidiary, are not consolidated, as a plan existed for the reduction of the Commission's holding to 50% in that subsidiary. All significant transactions between the companies included in the consolidation have been eliminated.

Note 3 Investments

Investments consist of the following:

	1982	1981
Telesat Canada		
279,900 common shares without par value, at cost	$ 2,799,000	$ 2,799,000
Elinca Communications Ltd.		
2 common shares without par value, at cost	2	2
Westech Systems Ltd.		
59.78 (1981 45) common shares without par value	203,795	45
667 (1981 500) non-voting preferred shares, par value $100, at cost	66,700	50,000
	$ 3,069,497	$ 2,849,047

The investment in Westech Systems Ltd. represents 67.2% (1981 50.6%) of that Company's outstanding common shares. The method of accounting for common shares of Westech Systems Ltd. was changed from cost to the lower of net realizeable value or equity method value, resulting in an amount of $153,364 being added to other income. The change, which is not considered significant, has not been applied retroactively. Net payments to Westech Systems Ltd. amounted to $4,848,000 for the year ended December 31, 1982 (1981 $1,385,000) and are included in these financial statements.

Note 4 Long Term Receivable

The 1982 receivable results from the sale of assets to customers under a new lease purchase plan. Principal due within one year has been reclassified as accounts receivable under current assets.

.Note 5 Deferred Charges

Unamortized deferred charges consist of the following:

	1982	1981
	(thousands of dollars)	
Unrealized exchange loss, net	$ 22,822	$ 15,514
Debenture discounts	9,075	10,048
Leasing agent commissions	262	334
	$ 32,159	$ 25,896
Amortization charged to net income for the year	$ 3,939	$ 2,536

Note 6 Long Term Debt

Long term debt is summarized as follows:

	1982	1981
	(thousands of dollars)	
Debentures payable in United States funds, maturing 1983 to 1996, bearing interest at 4.75% to 9.50%	$ 212,850	$ 215,217
Exchange premium, net, at dates of issue	13,459	13,471
Unrealized exchange loss	37,625	26,538
	263,934	255,226
Debentures payable in Canadian funds, maturing 1983 to 2001, bearing interest at 5.25% to 17.75%	1,970,396	1,660,396
Advances from the Provincial Treasurer	—	648
Mortgages payable in Canadian funds repayable in monthly instalments, maturing 1984 to 2000, bearing interest at 6.0% to 11.5%	16,112	—
	$ 2,250,442	$ 1,916,270

(a) Debentures are unconditionally guaranteed as to principal and interest by the Government of the Province of Alberta.

(b) In accordance with debenture deeds, certain issues require annual sinking fund contributions of 1.50% to 2.00% of the principal amounts outstanding. Contributions are required during periods varying from 15 to 25 years before maturity.

(c) Certain debentures have early redemption provisions at the Commission's option during periods prior to maturity varying from 2 to 4 years for Canadian dollar issues and 10 to 13 years for United States dollar issues.

(d) Amounts repayable within one year are classified as long term debt inasmuch as it is anticipated that payments will be made from the proceeds of refinancing rather than from current assets.

(e) Anticipated requirements to meet long term debt repayments and sinking fund provisions during the next five years (excluding exchange on debt repayments to be made in United States funds), are as follows:

Year	Debenture Redemptions	Mortgages	Sinking Fund Provisions	Total
		(thousands of dollars)		
1983	$ 137,476	$ 1,686	$ 23,664	$ 162,826
1984	152,592	1,548	23,664	177,804
1985	112,872*	364	23,664	136,900
1986	126,241	396	23,464	150,101
1987	376,302	431	23,464	400,197
	$ 905,483	$ 4,425	$ 117,920	$ 1,027,828

* A $100 million debenture issue due in 1985 with maturity date extendible to 1991 at the option of the holder is included in the 1985 debenture redemptions amount.

Note 7 **Sinking Fund Assets**

Sinking fund assets relate to the Commission's debenture debt and consist of the following:

	1982	1981
	(thousands of dollars)	
Investments:		
Debentures, at amortized cost:		
Government of Canada, direct and guaranteed	$ 78,453	$ 49,206
Provincial, direct and guaranteed	34,135	28,099
	112,588	77,305
(Approximate market value: 1982 $121,853; 1981 $68,417)		
Investment in the Commission's own debentures, at amortized cost	59,855	54,517
Unrealized exchange gain	5,995	4,469
Cash	94	119
Short term investments	14,700	13,450
Accrued interest	5,040	3,448
	$ 198,272	$ 153,308

Note 8 **Other Operating Revenues**

Other operating revenues consist of the following:

	1982	1981
	(thousands of dollars)	
Directories	$ 21,051	$ 18,063
Rentals	14,922	6,729
Miscellaneous	4,025	5,733
	$ 39,998	$ 30,525

Note 9 **Pension Fund**

The Commission makes regular contributions to The Alberta Government Telephones Employees' Pension and Death Benefit Fund which provides service pensions calculated as a function of earnings and years of service. An actuarial review as at December 31, 1981 indicated that the assets of the Fund together with the contributions expected to be received from the members of the Fund are sufficient to provide the benefits under the Fund as they fall due.

Note 10 **Other Income**

Other income consists of the following:

	1982	1981
	(thousands of dollars)	
Sinking fund income	$ 19,753	$ 14,418
Interest capitalized during construction	17,159	17,293
Dividends from investment in Telesat Canada shares	280	224
Miscellaneous	13,299	9,368
	$ 50,491	$ 41,303

Note 11 **Interest and Other Deductions**

Interest and other deductions consist of the following:

	1982	1981
	(thousands of dollars)	
Interest and exchange on long term debt	$ 235,766	$ 174,638
Amortization of unrealized exchange loss, net	2,049	1,615
Amortization of debenture discount	1,818	895
Other deductions	2,103	1,015
	$ 241,736	$ 178,163

Note 12 **Commitments**

The Commission is committed to aggregate rental payments of $12,044,000 under realty and equipment leases having an initial term of more than one year. Minimum annual rental payments during the next five years are as follows:

Year	Rental payments (thousands of dollars)
1983	$3,757
1984	3,023
1985	2,243
1986	1,618
1987	647

Note 13 **Contingent Liabilities**

There are contingent liabilities in respect of claims and pending law suits, which have not been provided for in these statements. The probable outcome and amounts are not determinable by the Commission.

Note 14 **Approval of Financial Statements**

These financial statements were reviewed by the Audit Committee of The Alberta Government Telephones Commission on March 10, 1983 and recommended for approval by the Commission.

SECTION 8

1982-83
PUBLIC ACCOUNTS

TRUST FUNDS – FINANCIAL STATEMENTS

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TRUST FUNDS – FINANCIAL STATEMENTS

Introduction:

Trust funds are regulated funds comprised of public money over which the Legislature has no power of appropriation. Because the Government has no equity in the funds and administers them for the purposes of the various trusts, they are reported in a separate section and are not included in the consolidated financial statements.

Where there is a statutory requirement for financial reports, individual fund statements are presented.

WHEAT BOARD MONEY TRUST ACCOUNT
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Agriculture

I have examined the balance sheet of the Wheat Board Money Trust Account as at March 31, 1983 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Account as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
August 23, 1983

C.A.
Auditor General

Statement A

WHEAT BOARD MONEY TRUST ACCOUNT
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Deposits in trust (Note 2)	$ 76,412	$ 63,309
Accrued interest	1,424	1,616
Investments (Note 3)	52,973	64,924
	$ 130,809	$ 129,849
LIABILITIES AND UNEXPENDED FUNDS		
Unexpended funds, Statement B	$ 130,809	$ 129,849

The accompanying notes are part of these financial statements.

Statement B

WHEAT BOARD MONEY TRUST ACCOUNT
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Interest and amortization of discounts	$ 13,560	$ 13,426
EXPENDITURE		
Scholarships and bursaries	12,600	9,300
Travel	—	104
	12,600	9,404
Excess of revenue over expenditure	960	4,022
Unexpended funds at beginning of year	129,849	125,827
Unexpended funds at end of year	$ 130,809	$ 129,849

WHEAT BOARD MONEY TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Wheat Board Money Trust Account operates under the authority of the Wheat Board Money Trust Act, Chapter W-7, Revised Statutes of Alberta 1980.

Note 2 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 3 Investments

Investments consist of the following:

	1983		1982	
	Amortized Cost	Market Value	Amortized Cost	Market Value
Debentures: Provincial issues, direct and guaranteed	$ 52,973	$ 36,431	$ 64,924	$ 39,487

Note 4 Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 5 Approval of Financial Statements

These financial statements were approved by management on August 23, 1983.

PUBLIC TRUSTEE
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Common Fund and Special Reserve Fund Statement of Operations
Notes to the Financial Statements

AUDITOR'S REPORT

To the Attorney General

I have examined the balance sheet of the Public Trustee as at December 31, 1982 and the common fund and special reserve fund statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Public Trustee as at December 31, 1982 and the results of operations of the common fund and special reserve fund for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
June 8, 1983

Statement A

PUBLIC TRUSTEE
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Estates' and beneficiaries' assets:		
Common Fund:		
Cash	$ 113,038	$ 105,869
Accrued interest	2,401,062	1,685,587
Investments, at amortized cost (Note 3)	88,771,514	70,569,804
	91,285,614	72,361,260
Other:(Note 2)		
Cash	681,680	248,511
Accounts receivable and estate bank accounts	952,954	812,853
Mortgages, agreements and notes receivable	1,356,231	1,954,471
Securities	36,860,731	38,987,068
Real estate	7,117,000	5,605,718
Miscellaneous assets	662,199	769,362
	47,630,795	48,377,983
	138,916,409	120,739,243
Special Reserve Fund:		
Cash	30,158	58,586
Accrued interest	114,427	125,145
Investments, at amortized cost (Note 4)	7,348,360	6,436,125
Due from Common Fund	—	24,727
	7,492,945	6,644,583
	$ 146,409,354	$ 127,383,826
LIABILITIES		
Estates' and beneficiaries' liabilities:		
Common Fund:		
Due to Special Reserve Fund	$ —	$ 24,727
Other: (Note 2)		
Bank overdraft	85,783	371,014
Provincial Treasurer's advance	24,547	24,595
Accounts payable	986,341	731,242
Mortgages, agreements and notes payable	906,281	369,071
	2,002,952	1,495,922
Common Fund, undistributed earnings, Statement B	1,921,638	1,505,418
Estates' and beneficiaries' capital	134,991,819	117,713,176
	138,916,409	120,739,243
Special Reserve Fund:		
Retained earnings, Statement B	7,492,945	6,644,583
	$ 146,409,354	$ 127,383,826

The accompanying notes are part
of these financial statements.

Statement B

PUBLIC TRUSTEE
COMMON FUND AND SPECIAL RESERVE FUND
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Common Fund		
Undistributed earnings at beginning of year	$ 1,505,418	$ 764,726
Add: Earnings on investments and deposits	9,776,863	7,178,088
	11,282,281	7,942,814
Less: Earnings distributed:		
Estates' and beneficiaries' accounts	9,127,647	6,412,669
Excess earnings to Special Reserve Fund, net	232,996	24,727
	9,360,643	6,437,396
Undistributed earnings at end of year	$ 1,921,638	$ 1,505,418
Special Reserve Fund		
Retained earnings at beginning of year	$ 6,644,583	$ 6,065,964
Add: Earnings on investments and deposits	675,366	613,892
Excess earnings from Common Fund, net	232,996	24,727
	7,552,945	6,704,583
Less: Payments to Provincial Treasurer towards cost of administration	60,000	60,000
Retained earnings at end of year	$ 7,492,945	$ 6,644,583

PUBLIC TRUSTEE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 **Authority**

The Public Trustee operates under the authority of the Public Trustee Act, Chapter P-36, Revised Statutes of Alberta 1980.

Note 2 **Significant Accounting Policies and Reporting Practices**

General:

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following treatment of estates' and beneficiaries' assets and liabilities, other than those pertaining to the common fund:

Assets, other than cash, are valued at amounts estimated from information available to the Public Trustee or at nominal value and are subject to realization and adjustment as estates are administered.

Liabilities are reflected only to the extent of the recorded value of available estate assets. The Public Trustee has an undetermined liability with respect to maintenance charges at the various Provincial mental health facilities.

Administration costs:

Expenditures for the operation of the Public Trustee are paid from the General Revenue Fund of the Province and, except for $60,000 paid to the Provincial Treasurer towards the cost of administering the special reserve fund, are not reflected in these financial statements.

Changes in financial position:

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 **Investments, Common Fund**

Investments, at amortized cost, consist of:

	1982	1981
Government of Canada, direct and guaranteed	$12,766,732	$12,502,895
Provincial issues, direct and guaranteed	33,823,991	34,935,213
Municipal and school districts	1,074,576	1,081,696
Term deposits	41,106,215	22,050,000
	$88,771,514	$70,569,804
Par value	$88,853,215	$70,909,000
Approximate market value	$84,195,704	$58,718,537

Note 4 **Investments, Special Reserve Fund**

Investments, at amortized cost, consist of:

	1982	1981
Government of Canada, direct and guaranteed	$4,211,664	$4,211,969
Provincial issues, direct and guaranteed	976,696	974,156
Term deposits	2,160,000	1,250,000
	$7,348,360	$6,436,125
Par value	$7,358,000	$6,448,000
Approximate market value	$6,673,592	$4,787,320

Note 5 **Approval of Financial Statements**

These financial statements were approved by management on June 8, 1983.

TEACHERS' RETIREMENT FUND
FINANCIAL STATEMENTS
AUGUST 31, 1982

Auditor's Report
Balance Sheet
Statement of Teachers' Contributions, Including Interest
Statement of Reserves
Notes to the Financial Statements
Schedule of Fund Earnings
Schedule of Administration Expenses

AUDITOR'S REPORT

To the Board of Administrators of
the Teachers' Retirement Fund

I have examined the balance sheet of the Teachers' Retirement Fund as at August 31, 1982 and the statements of teachers' contributions, including interest and reserves for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at August 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
January 26, 1983

Statement A

TEACHERS' RETIREMENT FUND
BALANCE SHEET
AS AT AUGUST 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	$ 456,528	$ 1,464,482
Short-term deposits	13,928,829	5,059,927
Accounts receivable (Note 3)	3,938,237	3,552,794
Accrued interest	6,336,529	4,374,334
Prepaid expenses	19,515	17,263
	24,679,638	14,468,800
Other:		
Cash	3,092	650,926
Short-term deposits	17,686,549	1,099,866
Accounts receivable	—	3,872,930
Advances	4,781,510	2,552,340
Investments (Note 4)	224,438,834	220,564,266
	246,909,985	228,740,328
Fixed:		
Office furniture and equipment	106,224	72,017
Less: Accumulated depreciation	43,464	37,545
	62,760	34,472
	$ 271,652,383	$ 243,243,600
LIABILITIES AND RETIREMENT FUND		
Current:		
Accounts payable (Note 5)	$ 1,913,649	$ 1,067,624
Other:		
Accounts payable	—	127,691
Retirement fund:		
Teachers' contributions, including interest, Statement B	243,046,201	210,673,488
Reserves, Statement C	26,692,533	31,374,797
	269,738,734	242,048,285
	$ 271,652,383	$ 243,243,600

The accompanying notes are part
of these financial statements.

TEACHERS' RETIREMENT FUND
STATEMENT OF TEACHERS' CONTRIBUTIONS, INCLUDING INTEREST FOR THE YEAR ENDED AUGUST 31, 1982

	Public School Teachers	Private School Teachers	1982 Total	1981 Total
Balance at beginning of year	$ 210,243,598	$ 429,890	$ 210,673,488	$ 186,809,246
Add:				
Contributions by teachers	34,774,783	92,583	34,867,366	28,954,981
Interest allocated to teachers' accounts	7,066,380	14,504	7,080,884	6,226,860
Teachers' accounts reinstated	12,568	—	12,568	13,798
Contributions in respect to teachers transferred from the Superannuation Account of the Government of Canada, net	45,755	—	45,755	29,761
	41,899,486	107,087	42,006,573	35,225,400
	252,143,084	536,977	252,680,061	222,034,646
Deduct:				
Contributions of teachers pensioned during the year	5,239,530	802	5,240,332	5,764,835
Refunds to teachers and teachers' estates	4,110,144	8,076	4,118,220	4,723,187
Contributions in respect to teachers transferred to pension plans guaranteed by the Province of Alberta, net	215,767	419	216,186	948,033
Contributions in respect to teachers transferred from other teachers' pension plans, net	59,122	—	59,122	(85,336)
Payments in lieu of short service annuities	—	—	—	10,439
	9,624,563	9,297	9,633,860	11,361,158
Balance at end of year	$ 242,518,521	$ 527,680	$ 243,046,201	$ 210,673,488

Statement C

TEACHERS' RETIREMENT FUND
STATEMENT OF RESERVES
FOR THE YEAR ENDED AUGUST 31, 1982

	Province of Alberta Pension Reserve	Teachers' Pension Reserve	Private School Teachers' Pension Reserve	Short Service Annuities Reserve	1982 Total	1981 Total
Balance at beginning of year	$ —	$30,269,826	$ 1,072,158	$ 32,813	$31,374,797	$26,243,100
Add:						
Contributions by the Province of Alberta	31,146,248	—	—	—	31,146,248	27,617,777
Fund earnings, Schedule 1	—	22,157,908	147,224	1,530	22,306,662	27,053,293
Contributions of teachers pensioned during the year	—	5,239,530	802	—	5,240,332	5,764,835
Transfers from other teachers' pension plans, net	279,560	358,171	—	—	637,731	942,236
Contributions by teachers	50,995	472,289	—	—	523,284	478,326
Contributions by employers	57,973	—	127,189	—	185,162	172,099
Contributions in respect to teachers transferred from the Superannuation Account of the Government of Canada, net	45,754	—	—	—	45,754	29,761
Other, net	—	2,194	106	—	2,300	(419)
	31,580,530	28,230,092	275,321	1,530	60,087,473	62,057,908
	31,580,530	58,499,918	1,347,479	34,343	91,462,270	88,301,008
Deduct:						
Pension payments	30,704,989	25,458,681	9,616	—	56,173,286	48,670,169
Interest allocated to teachers' accounts	—	7,066,380	14,504	—	7,080,884	6,226,860
Administration expenses, Schedule 2	602,427	598,450	3,976	—	1,204,853	933,373
Death benefit payments	—	19,700	—	—	19,700	9,400
Teachers' accounts reinstated	—	12,568	—	—	12,568	13,798
Payments in lieu of short service annuities	—	—	—	—	—	10,439
Short service annuity payments	—	—	—	5,332	5,332	5,635
Contributions in respect to teachers transferred to pension plans guaranteed by the Province of Alberta, net	273,114	—	—	—	273,114	1,056,537
	31,580,530	33,155,779	28,096	5,332	64,769,737	56,926,211
Balance at end of year	$ —	$25,344,139	$ 1,319,383	$ 29,011	$26,692,533	$31,374,797

TEACHERS' RETIREMENT FUND
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 1982

Note 1 Authority

The Teachers' Retirement Fund operates under the authority of the Teachers' Retirement Fund Act, Chapter T-2, Revised Statutes of Alberta 1980.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

Other Assets and Liabilities:

The following other assets and liabilities are excluded from current assets and liabilities because they relate to certain investment transactions which are handled on behalf of the Fund by a firm of investment managers:

	1982	1981
Cash	$ 3,092	$ 650,926
Short-term deposits	17,686,549	1,099,866
Accounts receivable	—	3,872,930
Accounts payable	—	127,691

Investments:

Investments are recorded at cost or amortized cost where applicable. Amortization of premium or discount is calculated on a straight line basis from acquisition date to maturity date

Gains or losses on sales of investments, including any unamortized premium or discount, are recognized in the year of disposal.

Fixed Assets:

Office furniture and equipment is recorded at cost. Depreciation is calculated on a straight line basis at rates varying from 10% to 20% per annum.

Changes in Financial Position:

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Current Accounts Receivable

Current accounts receivable consist of the following:

	1982	1981
Contributions	$ 1,829,621	$ 1,935,391
Province of Alberta	2,078,602	1,460,332
Other	30,014	157,071
	$ 3,938,237	$ 3,552,794

Note 4 Investments

Investments are summarized as follows:

	Amortized Cost	
	1982	1981
Marketable securities:		
Bonds and debentures:		
Government of Canada, direct and guaranteed	$ 30,961,088	$ 42,155,981
Provincial issues, direct and guaranteed	27,214,060	44,971,073
Municipal	1,576,900	4,691,025
School divisions	959	2,435
Hospitals	—	100,152
Corporations	27,631,088	15,874,818
Common shares	6,943,326	8,952,664
Preferred shares	—	362,871
	94,327,421	117,111,019
Other securities:		
Mortgages	54,144,431	47,104,046
Bonds	32,339,453	23,247,615
Preferred shares	4,829,440	2,812,500
Common shares	38,798,089	30,289,086
	130,111,413	103,453,247
	$ 224,438,834	$ 220,564,266

The approximate market value of marketable securities as at August 31, 1982 was $93,125,432 (1981 $102,624,535).

Note 5 **Current Accounts Payable**

Current accounts payable consist of the following:

	1982	1981
Investment purchases	$ 745,075	$ 21,257
Income tax withholdings	526,487	462,497
Contribution refunds	383,639	274,391
Pensions	217,158	218,292
Other	41,290	91,187
	$ 1,913,649	$ 1,067,624

Note 6 Actuarial Valuation

The Act requires that an actuarial valuation be carried out at least once every 5 years. An actuarial valuation as at August 31, 1978 indicated that Fund assets would be insufficient by an amount of $741,635,000 to meet the combined liabilities with respect to earned benefits for teachers on record at that date and those already on pension. This amount was determined in the actuarial valuation as set out in the table hereunder:

	Teachers Portion (Section 43)	Province of Alberta Portion (Section 14)	Combined
Pensioners			
Assets	$ 24,998,000	$ --	$ 24,998,000
Liabilities	130,339,000	167,025,000	297,364,000
Unfunded portion	105,341,000	167,025,000	272,366,000
Active Teachers			
Assets	156,457,000	—	156,457,000
Liabilities	340,700,000	285,026,000	625,726,000
Unfunded portion	184,243,000	285,026,000	469,269,000
Total unfunded portion	$ 289,584,000	$ 452,051,000	$ 741,635,000
Total unfunded portion August 31, 1973	$ 124,846,000	$ 249,483,000	$ 374,329,000

The actuarial valuation does not recognize any increases in pension benefits granted after August 31, 1978.

The Act also provides that the payment of all benefits is guaranteed by the Province of Alberta.

Note 7 Commitments

As at August 31, 1982 the Teachers' Retirement Fund had outstanding commitments for the acquisition of mortgages, shares and bonds amounting to $16,056,300 (1981 $14,543,192).

Note 8 Approval of Financial Statements

These financial statements were approved by management on January 26, 1983.

Schedule 1

TEACHERS' RETIREMENT FUND
SCHEDULE OF FUND EARNINGS
FOR THE YEAR ENDED AUGUST 31, 1982

Source	Interest and Dividends	Amortization of Discount (Premium), Net	Profit (Loss) on Disposals, Net	1982 Fund Earnings	1981 Fund Earnings
Bonds and debentures	$12,528,354	$ 609,646	$ (15,149,539)	$ (2,011,539)	$11,705,483
Mortgages	7,086,783	(3,517)	—	7,083,266	4,707,186
Shares	5,730,347	—	7,040,950	12,771,297	9,510,826
Short-term deposits	4,463,638	—	—	4,463,638	1,129,798
	$29,809,122	$ 606,129	$ (8,108,589)	$ 22,306,662	$27,053,293

Schedule 2

TEACHERS' RETIREMENT FUND
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED AUGUST 31, 1982

	1982	1981
Office salaries	$ 471,367	$ 344,313
Data processing and program maintenance	201,686	170,873
Bank charges and servicing of mortgages	137,899	93,206
Investment consultants	107,037	79,829
Audit fee	50,600	41,400
Office rental	49,918	37,454
Stationery and supplies	18,181	24,982
Staff retirement plan	16,938	9,323
Rental of office equipment	14,406	11,368
Depreciation of office equipment	13,314	6,336
Legal fees	11,797	4,112
Telephone	11,309	7,256
Group insurance	10,513	5,754
Safekeeping and custody of securities	10,280	4,557
Postage	10,140	15,591
Unemployment insurance	8,188	5,588
Board expenses	7,245	6,922
Bad debts	7,208	—
Transportation	6,641	3,623
Canada Pension Plan contributions	5,949	4,124
Conferences	5,930	3,249
Actuarial costs	5,923	4,735
Servicing of office equipment	4,121	3,661
Office assistance salaries	2,474	1,510
Insurance	1,673	1,814
Medical retainer	1,000	1,000
Staff recruitment costs	785	28,340
Microfilming	368	—
Management consultants	294	703
Loss (gain) on equipment disposal, net	(612)	717
Miscellaneous	12,281	11,033
	$ 1,204,853	$ 933,373

SURFACE RECLAMATION FUND
FINANCIAL STATEMENT
MARCH 31, 1983

Auditor's Report
Balance Sheet
Notes to the Financial Statement

AUDITOR'S REPORT

To the Members of the Land Conservation
and Reclamation Council

I have examined the balance sheet of the Surface Reclamation Fund as at March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the Fund as at March 31, 1983 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
June 21, 1983

SURFACE RECLAMATION FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Deposits in trust (Note 2)	$ 4,649,977	$ 3,892,416
Securities in trust with the Province of Alberta	150,000	160,000
	$ 4,799,977	$ 4,052,416
LIABILITIES		
Trust Fund (Note 3)	$ 4,799,977	$ 4,052,416

The accompanying notes are part
of this financial statement.

SURFACE RECLAMATION FUND
NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1983

Note 1 **Authority**

The Surface Reclamation Fund operates under the authority of the Land Surface Conservation and Reclamation Act, Chapter L-3, Revised Statutes of Alberta 1980. The purpose of the Fund is to hold security deposits received pursuant to the Act as an assurance that satisfactory land surface reclamation will be performed. Since all interest received by the Fund is allocated and subsequently paid to depositors, no surplus or deficit arises on the Fund's operations.

Note 2 **Deposits in Trust**

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 3 **Trust Fund**

Transactions in the Trust Fund are summarized as follows:

	Cash Deposits	Securities	1983 Total	1982 Total
Balance at beginning of year	$ 3,892,416	$ 160,000	$ 4,052,416	$ 6,906,349
Security deposits received	1,976,990	1,420,000	3,396,990	1,291,200
Interest received	501,664	—	501,664	717,416
	6,371,070	1,580,000	7,951,070	8,914,965
Security deposits returned	1,721,093	1,430,000	3,151,093	4,862,549
Balance at end of year	$ 4,649,977	$ 150,000	$ 4,799,977	$ 4,052,416

Note 4 Bank Guarantees

In addition to the deposits in trust and securities shown on the balance sheet, the Fund held bank guarantees as at March 31, 1983 in the amount of $22,444,823 (1982 $15,995,495).

Note 5 Approval of Financial Statement

This financial statement was approved by management on June 21, 1983.

IMPROVEMENT DISTRICTS' TRUST ACCOUNT
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditors' Report
Balance Sheet
Detailed Statement of Revenue, Expenditure and Surplus
Statement of Restricted Reserves
Statement of Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Municipal Affairs

I have examined the balance sheet of the Improvement Districts' Trust Account as at December 31, 1982 and the detailed statements of revenue, expenditure and surplus, restricted reserves and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Account as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
June 29, 1983

Statement A

IMPROVEMENT DISTRICTS' TRUST ACCOUNT
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	$ 60,694	$ 25,538
Deposits in trust (Note 4)	103,085,691	91,731,581
Collections held by the Province of Alberta pending transfer	212,021	153,688
Accounts receivable:		
Taxes	5,102,912	3,771,578
Other	3,324,008	3,259,334
Accrued interest	2,745,428	2,937,878
Prepaid expenses	—	4,719
	114,530,754	101,884,316
Investments, at cost (Note 5)	1,171,065	1,171,065
Fixed, at nominal value (Notes 2 and 6)	1	1
Other:		
Unamortized portion of capital assets financed by long-term debt (Notes 2 and 9)	6,191,862	3,185,755
Trust:		
Province of Alberta general trust account	39,813	1,671,379
	$ 121,933,495	$ 107,912,516
LIABILITIES AND SURPLUS		
Current:		
Due to the Province of Alberta, net (Note 7)	$ 4,895,229	$ 5,373,301
Accounts payable:		
Overpaid taxes	97,769	120,757
Other	7,682,509	6,767,990
Unexpended portion of capital grants, advances and debenture proceeds (Note 8)	5,298,990	6,425,430
Current portion of long-term debt (Note 9)	55,574	40,216
	18,030,071	18,727,694
Long-term debt (Note 9)	6,136,288	3,145,539
Surplus, Statement B	46,231,883	47,150,888
Restricted reserves, Statement C	51,495,440	37,217,016
Trust:		
Construction holdbacks	—	1,165,812
Tax sale surplus	39,813	49,589
Public reserve	—	455,978
	39,813	1,671,379
	$ 121,933,495	$ 107,912,516

The accompanying notes are part of these financial statements.

IMPROVEMENT DISTRICTS' TRUST ACCOUNT
DETAILED STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1982

Improvement District No	1	4	6	7	8	9	10	12	13	14	15
Revenue											
Taxes											
General tax levy, net	$ 7,314,951	$ 422	$ 737,771	$ 383,533	$ 1,786,327	$ 25,053	$ 7,204,965	$ 31,749	$ 55	$ 7,758,197	$ 4,483,008
Penalties and costs, net	79,114	—	8,263	42,631	38,892	—	40,522	5,733	—	109,844	27,460
Cancellation of prior year's taxes, net	(4,584)	—	(23,486)	(2,976)	(4,099)	(51,614)	4,569	(10,954)	—	(31,582)	(20,656)
	7,389,481	422	722,548	423,188	1,821,120	(26,561)	7,250,056	26,528	55	7,836,459	4,489,812
Well drilling equipment	105,439	—	27,599	502	39,124	—	243,271	—	—	216,820	19,883
	7,494,920	422	750,147	423,690	1,860,244	(26,561)	7,493,327	26,528	55	8,053,279	4,509,695
Provincial Grants											
Alberta Property Tax Reduction Act, Section 29 — Municipal Assistance Grants	314,936	—	16,057	207,540	81,406	—	313,536	—	—	394,565	203,594
Agricultural Service Board Act	74,392	—	—	—	—	—	41,813	—	—	49,879	19,681
Water systems	3,900	—	—	—	—	—	947	—	—	—	—
Municipal and Provincial Properties Valuation Act	141,376	612	21,282	11,150	44,357	806	116,380	1,804	—	173,762	48,513
Drainage and erosion control projects	1,685	—	—	80	—	—	—	—	—	1,781	1,402
Recreation Development Act	6,625	—	—	3,398	—	—	200,000	—	—	1,000	110,000
Neighbourhood improvement program	—	—	—	—	—	—	—	—	—	—	—
Other	38,206	—	300	22,780	2,722	—	42,200	—	—	45,529	25,564
	581,120	612	37,639	244,948	128,485	806	714,876	1,804	—	666,516	408,754
Mobile home licences	18,842	—	—	1,224		—	40,499	—	—	95,211	4,602
Federal grants	1,282,342	6,783	—	—	7,881	(661)	4,625	(5,150)	2,266	662	1,169
Transfers from restricted reserves, Statement C	215,244	—	—	49,000	(223)	—	201,100	—	—	123,258	60,673
Other											
Capital grants, advances and debenture proceeds	644,926	—	—	165,889	120,000			—	—	(2,580)	—
Tax sale surplus and tax recovery leases	768,661	—	499	26,540	2,318	—	1,821	469	—	454	317
Interest	775,215	5,619	40,198	30,207	98,694	25,206	274,366	6,829	449	401,644	241,536
Sale of water	14,493	—	—	27,161	—		10,808	—	—	61,364	11,724
Commission, homeowners' tax discount	1,017	—	24	834	348	—	3,948	—	—	3,582	1,383
Sale of assets	—	—	—	764	—	—	—	—	—	—	—
Miscellaneous	86,910	—	49	69,294	(3,158)	—	39,179	—	—	60,842	54,432
	2,291,222	5,619	40,770	320,689	218,202	25,206	330,122	7,298	449	525,306	309,392
Total revenue	11,883,690	13,436	828,556	1,039,551	2,214,589	(1,210)	8,784,549	30,480	2,770	9,464,232	5,294,285
Expenditure				—							
General operating											
General government services	257,988	349	13,865	35,392	77,989	1,024	225,865	3,632	7,539	230,529	139,281
Protective services	50,320		—	42,334	79,141	—	73,524	—	—	94,996	14,647
Transportation services	2,984,827	—	232,958	282,526	507,290	—	3,311,652	—	—	1,730,591	1,461,674
Environmental health services	9,083	—	—	47,852	18,151	—	62,619	—	—	12,451	11,321
Public health and welfare services	—	—	—	—	13,581	—	12,325	—	—	32,267	28,475
Environmental development services	110,351	—	13,007	47,053	14,335	—	118,456	—	—	134,661	129,350
Recreation and cultural services and education	162,129	—	—	42,502	14,296	—	401,319	—	—	430,000	179,331
Fiscal services	5,150,714	6,343	475,012	230,659	1,168,480	(16,861)	4,698,719	29,500	4,251	5,605,981	3,291,824
	8,725,412	6,692	734,842	728,318	1,893,263	(15,837)	8,904,479	33,132	11,790	8,271,476	5,255,903
General capital											
Protective services	3,327	—	—	183,827	206,965	—	52,497	—	—	9,643	852
Environmental development services	—	—	—	—	—	—	19,705	—	—	3,418	30,699
Recreation and cultural services	106,946	—	—	2,345	—	—	25,235	—	—	—	27,673
	110,273	—	—	186,172	206,965	—	97,437	—	—	13,061	59,224
Water operating	48,777	—	—	31,517	2	—	19,737	—	—	92,609	19,702
Water capital	681,667	—	—	28,135	—	—	—	—	—	92,699	—
Total expenditure	9,566,129	6,692	734,842	974,142	2,100,230	(15,837)	9,021,653	33,132	11,790	8,469,845	5,334,829
Excess of revenue over expenditure	2,317,561	6,744	93,714	65,409	114,359	14,627	(237,104)	(2,652)	(9,020)	994,387	(40,544)
Add: Surplus at beginning of year, as restated (Note 3)	6,299,795	41,499	639,654	1,293,790	1,940,922	166,580	3,895,145	58,667	5,604	4,050,808	1,942,391
	8,617,356	48,243	733,368	1,359,199	2,055,281	181,207	3,658,041	56,015	(3,416)	5,045,195	1,901,847
Less: Appropriation of surplus, net, Statement C	242,982	—	253,341	836,388	1,047,856	—	1,368,479	—	(1,500)	375,464	(227,427)
Surplus at end of year	$ 8,374,374	$ 48,243	$ 480,027	$ 522,811	$ 1,007,425	$ 181,207	$ 2,289,562	$ 56,015	$ (1,916)	$ 4,669,731	$ 2,129,274

TRUST FUNDS

Statement B

16	17	18	19	20	21	22	23	24	1982 TOTAL	1981 TOTAL
$7,770,240	$ 9,648,158	$24,602,688	$1,072,872	$1,258,908	$1,246,769	$2,069,906	$3,799,001	$ 1,202	$ 81,195,775	$ 76,426,641
220,128	151,238	82,440	32,975	36,802	31,046	37,419	50,470	1,079	996,056	844,028
(196,564)	(113,500)	(579,160)	(1,402)	(4,439)	8,672	(7,297)	9,553	(216)	(1,029,735)	(53,034)
7,793,804	9,685,896	24,105,968	1,104,445	1,291,271	1,286,487	2,100,028	3,859,024	2,065	81,162,096	77,217,635
205,825	126,488	26,186	10,427	55,687	23,171	7,851	57,390	—	1,165,663	1,585,978
7,999,629	9,812,384	24,132,154	1,114,872	1,346,958	1,309,658	2,107,879	3,916,414	2,065	82,327,759	78,803,613
347,410	679,029	287,316	348,087	517,127	529,664	578,291	749,628	993	5,569,179	4,447,649
38,695	110,071	76,213	27,806	64,109	36,666	45,606	36,247	—	621,178	659,762
—	8,800	5,746	7,000	—	—	9,000	—	—	35,393	158,557
143,208	371,009	212,961	40,287	60,253	22,936	73,465	196,701	—	1,680,862	1,469,550
236,737	183,987	7,710	747	—	(34,102)	—	—	—	400,027	178,976
—	1,678	13,290	—	—	—	—	412,600	—	748,591	36,929
—	—	—	—	—	—	—	—	—	—	(3,100)
26,604	131,713	131,642	18,941	43,100	20,746	21,796	38,702	—	610,545	495,027
792,654	1,486,287	734,878	442,868	684,589	575,910	728,158	1,433,878	993	9,665,775	7,443,350
13,948	3,714	136,882	—	—	—	493	10,764	—	326,179	246,923
—	3,173	133,001	—	3,816	—	83	13,509	6,049	1,459,548	1,131,672
158,406	181,089	107,350	(61,447)	(85,027)	112,686	3,570	1,070,685	—	2,136,364	3,530,012
167,389	4,346,418	5,192,661	168,969	—	501,267	—	97,460	—	11,402,399	13,892,736
746	936	3,307	4,022	1,986	397	540	1,222	—	814,235	1,188,896
407,847	623,616	1,061,787	33,683	(1,991)	29,488	51,535	56,149	1,137	4,163,214	4,843,611
15,885	95,437	15,781	—	12,080	1,002	2,940	186,840	—	455,515	219,877
2,379	3,861	3,273	690	1,431	1,131	1,941	1,920	—	27,762	30,149
—	—	758	—	—	—	—	—	—	1,522	33,120
42,539	61,502	97,717	8,652	22,741	27,138	12,271	22,967	—	603,075	529,148
636,785	5,131,770	6,375,284	216,016	36,247	560,423	69,227	366,558	1,137	17,467,722	20,737,537
9,601,422	16,618,417	31,619,549	1,712,309	1,986,583	2,558,677	2,909,410	6,811,808	10,244	113,383,347	111,893,107
167,974	338,862	290,218	71,176	99,071	104,405	138,163	151,548	787	2,355,657	1,921,563
396,721	141,381	40,960	31,244	12,376	17,974	31,648	155,153	—	1,182,419	1,108,356
1,805,601	1,578,763	2,209,535	303,149	438,659	357,005	438,179	733,061	—	18,375,470	15,581,698
78,725	28,036	49,543	2,420	28,787	245	3,895	27,635	—	380,763	308,582
1,620	108,706	168,593	500	200	—	—	24,144	—	390,411	229,819
189,308	319,207	221,840	74,111	141,894	107,470	131,636	103,594	—	1,856,273	1,973,465
391,011	515,880	353,184	25,512	54,530	157,500	102,059	981,018	—	3,810,271	4,178,349
5,714,599	6,945,126	22,206,308	822,274	1,005,729	820,983	1,466,203	3,022,172	1,159	62,649,175	53,006,070
8,745,559	9,975,961	25,540,181	1,330,386	1,781,246	1,565,582	2,311,783	5,198,325	1,946	91,000,439	78,307,902
13,981	130,968	215,811	—	1,183	550	—	—	—	819,604	3,235,292
13,301	31,955	14,143	3,990	3,101	106,175	7,152	9,315	—	242,954	282,825
56,623	74,959	50,006	—	2,470	468	—	—	—	346,725	416,881
83,905	237,882	279,960	3,990	6,754	107,193	7,152	9,315	—	1,409,283	3,934,998
75,936	731,449	31,820	4,702	13,359	39,265	75,094	78,386	—	1,262,355	727,192
240,440	4,589,747	5,202,042	252,204	—	785,354	28,741	162,951	—	12,063,980	12,192,168
9,145,840	15,535,039	31,054,003	1,591,282	1,801,359	2,497,394	2,422,770	5,448,977	1,946	105,736,057	95,162,260
455,582	1,083,378	565,546	121,027	185,224	61,283	486,640	1,362,831	8,298	7,647,290	16,730,847
4,863,463	5,911,844	10,511,346	1,169,426	1,511,631	1,254,250	1,483,485	98,155	12,433	47,150,888	32,669,014
5,319,045	6,995,222	11,076,892	1,290,453	1,696,855	1,315,533	1,970,125	1,460,986	20,731	54,798,178	49,399,861
1,441,218	57,552	(66,457)	694,988	1,335,763	836,494	729,600	(358,446)	—	8,566,295	2,248,973
$3,877,827	$ 6,937,670	$11,143,349	$ 595,465	$ 361,092	$ 479,039	$1,240,525	$1,819,432	$ 20,731	$ 46,231,883	$ 47,150,888

Statement C

IMPROVEMENT DISTRICTS' TRUST ACCOUNT
STATEMENT OF RESTRICTED RESERVES
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Balance at beginning of year	$37,217,016	$35,804,216
Add:		
Interest	7,661,967	4,770,754
Appropriation of surplus, net, Statement B	8,566,295	2,248,973
Transfer of public reserve funds including 1982 additions from Province of Alberta general trust account	513,561	—
	53,958,839	42,823,943
Deduct:		
Funding of capital projects	317,435	2,076,915
Funding of grants, Statement B	2,136,364	3,530,012
Other	9,600	—
	2,463,399	5,606,927
Balance at end of year	$51,495,440	$37,217,016
Comprised of:		
Capital Reserve	$45,404,385	$29,334,298
Industrial Tax Accumulation	4,610,933	4,787,456
Financial Management System Fund	893,291	—
Public Reserve	580,667	—
Other	6,164	3,095,262
	$51,495,440	$37,217,016

Statement D

IMPROVEMENT DISTRICTS' TRUST ACCOUNT
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Funds were provided from:		
Excess of revenue over expenditure	$ 7,647,290	$16,730,847
Amortization of capital projects	40,216	39,616
	7,687,506	16,770,463
Interest earned on investment of restricted reserves	7,661,967	4,770,754
Proceeds on issue of long-term debt	3,046,322	907,863
Transfer of public reserve funds from Province of Alberta General Trust Account	513,561	—
	18,909,356	22,449,080
Funds were applied to:		
Repayment of principal on long-term debt	40,216	39,616
Capitalized cost of capital projects	3,046,322	907,863
Capital projects funded from restricted reserves	317,435	2,076,915
Grants funded from restricted reserves	2,136,364	3,530,012
Other funding from restricted reserves	9,600	—
Increase in current portion of long-term debt	15,358	5,785
	5,565,295	6,560,191
Increase in funds	13,344,061	15,888,889
Funds at beginning of year	83,156,622	67,267,733
Funds at end of year	$96,500,683	$83,156,622

Funds are defined as the amount by which current assets exceed current liabilities.

IMPROVEMENT DISTRICTS' TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Improvement Districts' Trust Account operates under the authority of the Improvement Districts Act, Chapter I-1, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

(i) Only those costs of capital projects financed by the issue of long-term debt are capitalized.

(ii) The capitalized costs of capital projects are amortized each year by amounts equal to the principal repayments of the related long-term debt.

Note 3 Prior Period Adjustment

The opening balance of surplus has been restated as follows to reflect an increase in transportation services expenditure applicable to the 1980 and 1981 fiscal periods:

	1982	1981
Surplus at beginning of year as previously reported	$49,050,973	$34,268,416
Deduct: Increase in transportation service expenditure	1,900,085	1,599,402
Surplus at beginning of year as restated	$47,150,888	$32,669,014

The 1981 comparative figures for due to Province of Alberta, net, transportation services expenditure and excess of revenue over expenditure have been restated accordingly.

Note 4 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 5 Investments, at Cost

Investments are summarized as follows:

	1982	1981
Government of Canada debentures, par value $1,200,000	$ 1,169,675	$ 1,169,675
Alberta Municipal Financing Corporation shares	1,390	1,390
	$ 1,171,065	$ 1,171,065
Approximate market value	$ 1,158,000	$ 992,400

Note 6 Fixed Assets

The accumulated cost of fixed assets acquired by improvement districts to December 31, 1982, including the unamortized cost of capital projects (see Note 2), amounted to approximately $52,714,400.

Note 7 Due To the Province of Alberta, Net

	1982	1981
Due to the Province of Alberta:		
Transportation	$12,187,955	$ 3,525,448
School Foundation Program Fund	—	11,527,679
Administration	1,048,575	1,026,238
Assessment costs	433,428	284,342
Other	450,628	545,299
	14,120,586	16,909,006
Due from the Province of Alberta:		
Homeowners' tax discounts	284,028	542,855
Grants	8,867,012	6,609,222
Other	74,317	4,383,628
	9,225,357	11,535,705
	$ 4,895,229	$ 5,373,301

Note 8 Unexpended Portion of Capital Grants, Advances and Debenture Proceeds

This account is comprised of that portion of funds allocated to specific capital projects that remain unexpended at December 31, 1982. During the year these funds are transferred to revenue as required to fund project expenditures.

	1982	1981
Balance at beginning of year	$ 6,425,430	$ 5,704,387
Add:		
Debenture proceeds received	3,046,322	907,863
Increase in debenture proceeds receivable	—	1,458,167
Transferred from restricted reserves, Statement C	317,435	2,076,915
Capital grants: Department of Environment	7,561,408	10,027,797
Other	2,251,399	143,037
	13,176,564	14,613,779
	19,601,994	20,318,166
Deduct:		
Transferred to revenue, Statement B	11,402,399	13,892,736
Decrease in debenture proceeds receivable	2,900,605	—
	14,303,004	13,892,736
Balance at end of year	$ 5,298,990	$ 6,425,430

Note 9 **Long-Term Debt**

	1982	1981
Advances:		
Central Mortgage and Housing Corporation:		
7 1/2% maturing to 1999	$ 103,288	$ 106,225
7 7/8% maturing to 1999	25,691	26,394
	128,979	132,619
Alberta Housing Corporation:		
7 3/4% maturing to 2001	101,392	103,683
Debentures:		
Alberta Municipal Financing Corporation:		
8 1/2%, 1970 issue maturing to 1995	19,539	20,350
7 3/4%, 1973 issue maturing to 1998	97,041	100,074
9 3/8%, 1974 issue maturing to 1999	13,677	14,003
10 1/2%, 1975 issue maturing to 2000	150,301	153,139
10 1/2%, 1975 issue maturing to 2001	38,205	38,845
10 %, 1976 issue maturing to 2001	49,680	50,563
9 1/4%, 1977 issue maturing to 2002	435,732	443,311
9 3/4%, 1978 issue maturing to 2003	753,750	764,810
10 3/8%, 1979 issue maturing to 2004	242,019	244,946
12 5/8%, 1980 issue maturing to 2005	209,916	211,549
16 1/2%, 1981 issue maturing to 2006	23,114	23,200
18 1/8%, 1981 issue maturing to 2006	178,488	179,000
18 1/4%, 1981 issue maturing to 2006	140,757	141,153
18 1/2%, 1981 issue maturing to 2006	127,227	127,700
19 %, 1981 issue maturing to 2006	435,723	436,810
15 3/4%, 1982 issue maturing to 2007	139,000	—
16 %, 1982 issue maturing to 2007	295,889	—
16 1/2%, 1982 issue maturing to 2007	1,471,103	—
17 %, 1982 issue maturing to 2007	1,140,330	—
	5,961,491	2,949,453
	6,191,862	3,185,755
Amount repayable within one year	55,574	40,216
	$ 6,136,288	$ 3,145,539

Anticipated requirements to meet long-term debt repayments during the next five years are as follows:

1983 - $55,574
1984 - $61,881
1985 - $68,970
1986 - $76,947
1987 - $85,933

Note 10 **Comparative Figures**

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 11 **Approval of Financial Statements**

These financial statements were approved by management on June 29, 1983.

METIS SETTLEMENTS TRUST FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue, Expenditure and Unexpended Funds
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Municipal Affairs

I have examined the balance sheet of the Metis Settlements Trust Fund as at March 31, 1983 and the statement of revenue, expenditure and unexpended funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
November 22, 1983

C.A.
Auditor General

Statement A

METIS SETTLEMENTS TRUST FUND
BALANCE SHEET
AS AT MARCH 31, 1983

	1983	1982
ASSETS		
Deposits in trust (Note 3)	$ 676,596	$ 996,548
Due from the Government of Canada	346,775	454,737
	$ 1,023,371	$ 1,451,285
LIABILITIES		
Grants payable	$ 124,000	$
Unexpended funds, Statement B	899,371	1,451,285
	$ 1,023,371	$ 1,451,285

The accompanying notes are part
of these financial statements

Statement B

METIS SETTLEMENTS TRUST FUND
STATEMENT OF REVENUE, EXPENDITURE AND UNEXPENDED FUNDS
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue		
Interest	$ 123,902	$ 255,868
Government of Canada	484,275	454,737
	608,177	710,605
Expenditure		
Grants	1,160,091	1,028,475
Excess of expenditure over revenue	551,914	317,870
Unexpended funds at beginning of year	1,451,285	1,769,155
Unexpended funds at end of year	$ 899,371	$ 1,451,285

METIS SETTLEMENTS TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Metis Settlements Trust Fund operates under the authority of the Department of Municipal Affairs Act, Chapter D-25, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

(i) Grants

Grants are recorded in the financial statements as an expenditure when approved. For expenditures eligible for cost sharing with the Government of Canada under the Canada-Alberta North Agreement, the amount recoverable is recorded when the corresponding expenditure is recorded.

(ii) Administration Costs

Certain administration costs are provided at no charge by the Province of Alberta and accordingly are not reflected in these financial statements.

(iii) Statement of Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Transactions and Unexpended Funds by Settlement

The transactions and unexpended funds by settlement are summarized as follows:

Settlement	Unexpended Funds March 31, 1982	For the Year Ended March 31, 1983		Unexpended Funds March 31, 1983
		Revenue	Expenditure	
Big Prairie	$ 149,842	$ 18,887	$	$ 168,729
Caslan	139,522	91,723	152,000	79,245
East Prairie	62,403	5,073	50,000	17,476
Elizabeth	92,877	4,196	71,868	25,205
Fishing Lake	181,437	43,686	71,673	153,450
Gift Lake	346,559	222,597	373,550	195,606
Kikino	301,407	180,878	329,000	153,285
Paddle Prairie	177,238	41,137	112,000	106,375
	$ 1,451,285	$ 608,177	$ 1,160,091	$ 899,371

Note 5 Approval of Financial Statements

These financial statements were approved by management on November 22, 1983.

SPECIAL AREAS BOARD
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
General Revenue Fund and General Capital Fund Combined Balance Sheet
Statement of General Capital Fund Surplus
Statement of General Revenue Fund Revenue, Expenditure and Surplus
Statement of General Revenue Fund Restricted Surplus
Statement of General Revenue Fund Changes in Financial Position
Notes to the Financial Statements

AUDITOR'S REPORT

To the Minister of Municipal Affairs

I have examined the general revenue fund and general capital fund combined balance sheet of the Special Areas Board as at December 31, 1982 and the statements of general capital fund surplus, general revenue fund revenue, expenditure and surplus, general revenue fund restricted surplus and general revenue fund changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with the disclosed basis of accounting described in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
May 18, 1983

C.A.
Auditor General

Statement A

SPECIAL AREAS BOARD
GENERAL REVENUE FUND AND GENERAL CAPITAL FUND
COMBINED BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Current:		
Collections held by Province of Alberta pending transfer	$ 178,782	$ 178,099
Deposits in trust (Note 3)	5,593,501	4,423,512
Accounts and taxes receivable (Note 4)	1,457,477	1,569,714
Inventories (Note 2)	1,204,310	925,621
	8,434,070	7,096,946
Accounts receivable - tax recovery land (Note 4)	6,541,163	—
Less: Allowance for doubtful accounts	196,235	—
	6,344,928	—
Alberta Municipal Financing Corporation shares, at cost	150	150
Fixed, at cost less accumulated depreciation (Notes 2 & 5)	7,197,767	6,589,486
	21,976,915	13,686,582
Trust:		
Province of Alberta general trust account	—	119,912
	$21,976,915	$13,806,494
LIABILITIES AND SURPLUS		
Current:		
Due to Province of Alberta, net (Note 6)	$ 1,124,112	$ 962,466
Accounts payable	832,317	540,591
Deferred revenue	126,598	149,134
Construction and gravel holdbacks	48,818	—
	2,131,845	1,652,191
Surplus:		
General capital fund, Statement B	7,197,767	6,589,486
General revenue fund, Statement C	3,354,118	3,761,669
General revenue fund restricted, Statement D (Note 2)	9,293,185	1,683,236
	19,845,070	12,034,391
	21,976,915	13,686,582
Trust:		
Security deposits	—	20,304
Public reserve	—	629
Construction and gravel holdbacks	—	98,979
	—	119,912
	$21,976,915	$13,806,494

The accompanying notes are part
of these financial statements.

SPECIAL AREAS BOARD
STATEMENT OF GENERAL CAPITAL FUND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Balance at beginning of year	$6,589,486	$5,306,605
Add Purchase of fixed assets (Note 2)		
General revenue fund	1,348,101	1,817,894
	7,937,587	7,124,499
Less Depreciation (Note 2)	717,955	521,502
Loss on disposal of fixed assets	21,865	13,511
	739,820	535,013
Balance at end of year	$7,197,767	$6,589,486

SPECIAL AREAS BOARD
STATEMENT OF GENERAL REVENUE FUND REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
REVENUE		
Tax recovery land sales	$ 8,620,132	$
Taxes		
General	5,768,065	4,643,676
Grazing	1,108,475	847,763
Oil well drilling	58,009	87,610
	6,934,549	5,579,049
Leases		
Grazing	930,702	1,078,395
Mineral surface	716,106	643,051
Other	376,625	247,571
	2,023,433	1,969,017
Provincial Grants		
Roads	2,485,522	2,362,048
Municipal assistance	768,706	762,587
Other	282,612	216,552
	3,536,840	3,341,187
Other		
Crop shares	1,395,770	1,954,308
Interest	462,338	656,992
Community pasture fees	314,397	303,080
Wheat Board adjustments	261,069	589,775
Fees	245,608	154,234
Sand and gravel	179,746	206,051
Miscellaneous	171,167	424,909
	3,030,095	4,289,349
Total revenue	24,145,049	15,178,602
EXPENDITURE		
General Administrative Services		
Administration salaries	866,216	688,366
Assessment costs	77,954	68,336
Other	166,830	246,631
	1,111,000	1,003,333
Protective Services	134,503	114,803
Transportation Services		
Wages	2,329,093	2,153,211
Gravel	1,468,859	1,199,203
Oil for roads	1,304,049	1,078,494
Gravel crushing	582,183	591,958
Machinery repairs	554,348	544,511
Gas and oil	521,818	373,175
Other	1,875,498	1,887,136
	8,635,848	7,827,688
Public Health and Welfare Services	18,496	46,410
Environmental Development Services		
Community pastures	205,329	220,329
Agricultural Services Board	177,864	153,643
Other	66,765	82,761
	449,958	456,733
Recreational and Cultural Services	225,285	141,372
Fiscal Services		
School requisitions	4,150,946	3,148,557
Grant to Town of Hanna	500,000	—
Senior citizens homes	372,811	288,694
Other	139,503	40,954
	5,163,260	3,478,205
Miscellaneous		
Purchase of fixed assets (Note 2)	1,348,101	1,817,894
Provision for doubtful accounts	137,953	98,603
Other	—	17,699
	1,486,054	1,934,196
Total expenditure	17,224,404	15,002,740
Excess of revenue over expenditure	6,920,645	175,862
Add: General revenue fund surplus at beginning of year	3,761,669	3,585,807
	10,682,314	3,761,669
Less: Transfer to general revenue fund restricted surplus, net (Note 7)	7,328,196	—
General revenue fund surplus at end of year	$ 3,354,118	$ 3,761,669

Statement D

SPECIAL AREAS BOARD
STATEMENT OF GENERAL REVENUE FUND RESTRICTED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Balance at beginning of year	$ 1,683,236	$ 1,682,756
Add: Interest	281,124	—
Transfer from general revenue fund surplus, net (Note 7)	7,328,196	—
Transfer from public reserve	629	—
Unclaimed surplus on tax recovery	—	480
Balance at end of year	$ 9,293,185	$ 1,683,236

Statement E

SPECIAL AREAS BOARD
STATEMENT OF GENERAL REVENUE FUND
CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Funds were provided from:		
Operations	$ 6,920,645	$ 175,862
Restricted surplus	281,124	480
Increase (decrease) in accounts payable	271,422	(274,148)
Increase in amount due to Province of Alberta	161,646	170,371
Decrease in Province of Alberta general trust account	119,912	—
Decrease (increase) in accounts and taxes receivable	112,237	(1,082,006)
	$ 7,866,986	$ (1,009,441)
Funds were applied to:		
Increase in accounts receivable - tax recovery land	$ 6,344,928	$ —
Increase (decrease) in deposits in trust	1,169,989	(429,260)
Increase (decrease) in inventories	278,689	(239,894)
Decrease in construction and gravel holdbacks	50,161	142,516
Decrease (increase) in deferred revenue	22,536	(56,729)
Increase (decrease) in collections held by the Province of Alberta pending transfer	683	(426,074)
	$ 7,866,986	$ (1,009,441)

SPECIAL AREAS BOARD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Authority

The Special Areas Board operates under the authority of the Special Areas Act, Chapter S-20, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies

(a) General:

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

(i) Revenues from crop shares and Wheat Board adjustments are recorded on a cash received basis. Accordingly, an undetermined amount of revenue receivable from these sources is not reflected in these financial statements.

(ii) Fixed assets are charged to expense at date of acquisition. The cost of fixed assets acquired is credited to General Capital Fund, against which is charged annual depreciation as follows:

Depreciation on automotive equipment is calculated on cost at the following rates:

First year	- 25%
Second year	- 15%
Subsequent years	- 10%

Other fixed assets are depreciated on a straight line basis at the following rates:

Buildings	- 5%
Road machinery and equipment	- 10%
Office equipment	- 10%
Miscellaneous	- 5%

Fixed assets are depreciated to a residual value equal to the annual rate of depreciation (automotive equipment 10%).

(b) Inventory:

Inventory is valued at the lower of cost and net realizable value.

(c) General Revenue Fund Restricted Surplus.

General revenue fund restricted surplus includes revenue from the sale of tax recovery land, cash in lieu of public reserve and funds received under the Municipal Debt Reduction Act. Any interest earned on the Municipal Debt Reduction funds is also included in restricted surplus. All other interest earnings are included in general revenue fund surplus.

Transfers out of restricted surplus to general revenue fund surplus may be made, with the authority of the Minister of Municipal Affairs, to finance specific expenditures.

Note 3 Deposits in Trust

Deposits in trust consist of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta.

Note 4 Tax Recovery Land

During the year, the Board commenced selling tax recovery land held by the Minister of Municipal Affairs. At December 31, 1982, amounts due to the Board for land sales under agreements for sale amounted to $7,027,063. Of this amount, $471,323 (net of an allowance for doubtful accounts of $14,577) is due in 1983 and is included in the balance sheet in accounts and taxes receivable. The balance of $6,541,163, which is disclosed separately in the balance sheet, is due in annual blended instalments of principal and interest from 1984 to 1992.

Note 5 Fixed Assets and Depreciation

Fixed assets are comprised of the following:

	Cost	Accumulated Depreciation	1982 Net Book Value	1981 Net Book Value
Land	$ 144,202	$ —	$ 144,202	$ 111,702
Buildings	3,457,849	482,134	2,975,715	3,075,443
Road machinery and equipment	6,097,964	2,662,570	3,435,394	2,934,055
Automotive equipment	1,065,826	512,758	553,068	419,424
Office equipment	36,730	16,751	19,979	20,437
Miscellaneous	88,144	18,735	69,409	28,425
	$10,890,715	$ 3,692,948	$ 7,197,767	$ 6,589,486

Note 6 Due to Province of Alberta, Net

The net amount due to the Province of Alberta is comprised of the following:

	1982	1981
Due to the Province of Alberta:		
Salaries	$ 2,720,605	$ 2,466,784
Road survey charges	106,518	118,917
Other	82,414	122,864
	2,909,537	2,708,565
Due from the Province of Alberta:		
Grants	1,771,388	1,721,412
Property tax reduction plan	14,037	18,090
Other	—	6,597
	1,785,425	1,746,099
	$ 1,124,112	$ 962,466

Note 7 Transfer to General Revenue Fund Restricted Surplus, Net

The net transfer to general revenue fund restricted surplus is comprised of the following:

Transfer to restricted surplus:	
Tax recovery land sales (net of allowance for doubtful accounts)	$ 8,409,320
Transfers from restricted surplus:	
Grant to town of Hanna	500,000
Acquisition of fixed assets	581,124
	1,081,124
	$ 7,328,196

Note 8 Comparative Figures

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 9 Approval of Financial Statements

These financial statements were approved by management on May 18, 1983.

CONSOLIDATED CASH INVESTMENT TRUST FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Income
Notes to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Consolidated Cash Investment Trust Fund as at March 31, 1983 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
November 2, 1983

C.A.
Auditor General

Statement A

CONSOLIDATED CASH INVESTMENT TRUST FUND
BALANCE SHEET
MARCH 31, 1983

	1983	1982
ASSETS		
Accrued interest	$ 1,807,543	$ 5,825,420
Investments (Note 3)	1,410,552,886	1,088,018,482
	$ 1,412,360,429	$ 1,093,843,902
LIABILITIES		
Accounts payable (Note 4)	$ 2,134,182	$ 3,046,120
Due to depositors	1,410,226,247	1,090,797,782
	$ 1,412,360,429	$ 1,093,843,902

The accompanying notes are part
of these financial statements.

Statement B

CONSOLIDATED CASH INVESTMENT TRUST FUND
STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Investment income	$ 152,690,780	$ 158,378,803
Distributions to depositors	$ 152,690,780	$ 158,378,803

CONSOLIDATED CASH INVESTMENT TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Consolidated Cash Investment Trust Fund operates under the authority of the Financial Administration Act, Chapter F-9, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

(a) Investments are valued at cost. Cost includes the amount of applicable amortization of discount using the straight line method over the life of the investments.

(b) Investments and payables in respect of forward exchange contracts denominated in foreign currency are translated at the rate of exchange in effect at the balance sheet date. Unrealized exchange gains or losses relating to hedged monetary assets are deferred.

(c) A statement of changes in financial position has not been provided as disclosure in these financial statements is considered to be adequate.

Note 3 Investments

	1983	1982
Treasury bills	$ 800,406,713	$ 140,893,805
Deposit receipts	276,055,866	279,265,338
Bearer deposit notes	102,343,995	304,479,585
Bankers' acceptances	86,047,831	70,711,921
Mid-term promissory notes	66,018,530	121,559,534
Short-term promissory notes	43,679,951	130,081,379
Certificates of deposit	35,000,000	28,026,920
Guaranteed investment certificates	1,000,000	13,000,000
	$ 1,410,552,886	$ 1,088,018,482

The market value of investments other than mid-term promissory notes is estimated to approximate cost. The market value of mid-term promissory notes at March 31, 1983 is $66,716,600.

Note 4 Accounts Payable

	1983	1982
Forward exchange contracts:		
Payables in foreign currency	$ 278,431,977	$ 319,334,521
Receivables in Canadian dollars	(276,286,359)	(316,866,204)
Deferred translation gains and losses and discounts or premiums on foreign currency items	(11,436)	577,803
	$ 2,134,182	$ 3,046,120

Note 5 Approval of Financial Statements

These financial statements were approved by management on November 2, 1983.

GENERAL TRUST ACCOUNT
FINANCIAL STATEMENT
MARCH 31, 1983

Auditor's Report
Statement of Assets and Liabilities
Notes to the Financial Statement
Schedule of Depositors' Accounts

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the statement of assets and liabilities of the General Trust Account as at March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the General Trust Account as at March 31, 1983 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta	C.A.
November 9, 1983	Auditor General

Statement A

GENERAL TRUST ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
MARCH 31, 1983

	1983	1982
ASSETS		
Cash	$ 1,089,448	$ 121,696
Deposit in the Consolidated Cash Investment Trust Fund	41,938,640	46,416,197
Accrued interest	16,699	16,699
Investment (Note 1)	4,552,000	4,552,000
Damage and security deposits held (Note 2)	26,283,643	26,857,633
	$ 73,880,430	$ 77,964,225
LIABILITIES		
Accounts payable	$ 54,445	$ 190,318
Due to depositors – Province of Alberta	483,142	436,048
– Other, Schedule 1	73,342,843	77,337,859
	$ 73,880,430	$ 77,964,225

The accompanying notes are part of this financial statement.

GENERAL TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1983

Note 1 Investment

The investment is valued at cost. At March 31 it is comprised of:

	1983	1982
$4,552,000 4 1/2% Government of Canada bonds maturing on September 1, 1983 (market value, 1983 – $4,451,856; 1982 – $3,964,791)	$ 4,552,000	$ 4,552,000

Note 2 Damage and Security Deposits Held

Damage and security deposits are held pending satisfactory completion of contract work or securing satisfactory performance of some act as required by legislation. At March 31 the par or nominal value of the deposits amounts to:

	1983	1982
Promissory notes	$ 11,945,568	$ 9,575,930
Government of Canada bonds, direct and guaranteed	5,687,189	6,655,950
Term deposits	4,868,915	5,930,497
Certificates of deposit	2,092,942	3,662,643
Provincial bonds, direct and guaranteed	911,500	921,500
Treasury bills	700,000	—
Deposit receipts	68,670	87,670
Savings certificates	5,858	20,442
Corporate bonds	3,000	3,000
Performance bonds, guarantees, etc.	1	1
	$ 26,283,643	$ 26,857,633

Note 3 Approval of Financial Statement

This financial statement was approved by management on November 9, 1983.

Schedule 1

GENERAL TRUST ACCOUNT
SCHEDULE OF DEPOSITORS' ACCOUNTS
MARCH 31, 1983

	1983	1982
Advanced Education:		
General	$ 56,082	$ 25,000
Southern Alberta Institute of Technology – Security Deposits	—	50,393
Agriculture:		
Canadian Dairy Commission	1,129,623	554,320
General	73,839	55,507
Surface Rights Board – Calgary	—	5,203
Surface Rights Board – Edmonton	—	32,210
4H Trust Account	24,026	24,635
Attorney General:		
General	183,471	282,914
Consumer and Corporate Affairs:		
General	106,729	48,793
Culture:		
Contract Holdbacks	—	895
C.O. Nickle Donation	37,200	37,200
Economic Development:		
Contract Holdbacks	7,199	3,346
Trade Show and Conference Account	23,300	104,000
Energy and Natural Resources:		
Alberta Oil Sands Technology and Research Authority – Contract Holdbacks	410,625	279,801
Fish Hatchery Trust	8,847	9,424
Fish and Wildlife – General	27,376	41,500
Forests Act – Securities Trust	2,286,316	2,266,747
General	2,722,928	2,091,881
Mines and Minerals Act – Securities Trust	21,711,803	22,976,810
Oil and Gas Conservation Act – Securities Trust	5,433,552	5,499,902
Environment:		
Contract Holdbacks	7,710,342	10,714,418
General	56,453	535,671
Executive Council:		
Alberta Research Council	7,418,002	4,804,840
Labour:		
Employment Standards – Securities Trust	156,677	75,023
Industrial Wages – Securities Trust	456,329	448,881
Municipal Affairs:		
District Taxation Trust	—	70,721
General	30,456	13,946
Suspense	5,777	16,553
Tax Recovery Trust	34,557	496,320
Public Works, Supply and Services:		
Contract Holdbacks	15,125,525	17,891,499
General	803,058	355,181
Mountain View Regional Water System	—	200
Securities Trust	—	210,439
Recreation and Parks:		
General	281,924	351,174
Social Services and Community Health:		
General	101,352	46,696
Sponsored Dependents Trust	1,000	9,000
Tourism and Small Business:		
General	17,562	3,017
Transportation:		
Contract Holdbacks	4,617,439	6,785,914
Deposits for Specifications	4,325	12,300
Land Purchase Holdback Trust	23,703	77,231
Treasury:		
General	50,218	16,144
Non-implemented Gas Co-op Loans	5,076	100
Shirley Mayson Cancer Fund	—	12,110
Utilities and Telecommunications:		
Contract Holdbacks	2,200,152	—
	$ 73,342,843	$ 77,337,859

RETIREMENT ANNUITIES FUND
FINANCIAL STATEMENTS
MARCH 31, 1983

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditure
Notes to the Financial Statements

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the balance sheet of the Retirement Annuities Fund as at March 31, 1983 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
June 23, 1983

Statement A

RETIREMENT ANNUITIES FUND
BALANCE SHEET
MARCH 31, 1983

	1983	1982
ASSETS		
Cash	$ 1,735	$ 2,154
LIABILITIES		
Retirement annuities:		
Deferred General Revenue Fund contributions (Note 2)	$ 1,735	$ 2,154

The accompanying notes are part of these financial statements.

Statement B

RETIREMENT ANNUITIES FUND
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Revenue		
Contribution by the General Revenue Fund (Note 2)	$ 16,586	$ 17,338
Expenditure		
Annuity payments	$ 16,586	$ 17,338

RETIREMENT ANNUITIES FUND
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1983

Note 1 Authority

The Retirement Annuities Fund operates under the authority of The Retirement Annuities Act, Chapter 288, Revised Statutes of Alberta, 1955, as amended.

Note 2 Contribution by the General Revenue Fund

Annuity payments from the Fund are guaranteed by the Province of Alberta. During the year, the Province transferred $16,167 (1982 $19,492) to the Fund so that all annuity payments could be made. The unexpended portion amounting to $1,735 at March 31, 1983 (1982 - $2,154) has been deferred to cover future annuity payments.

Note 3 Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 4 Approval of Financial Statements

These financial statements were approved by management on June 23, 1983.

THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' GROUP LIFE INSURANCE TRUST ACCOUNT
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Statement of Income and Retained Earnings
Notes to the Financial Statements

AUDITOR'S REPORT

To the Members of
The Alberta Government Telephones Commission

I have examined the balance sheet of The Alberta Government Telephones Employees' Group Life Insurance Trust Account as at December 31, 1982 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

C.A.
Auditor General

Edmonton, Alberta
April 13, 1983

Statement A

THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' GROUP LIFE INSURANCE TRUST ACCOUNT
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	$ 67,849	$ 24,482
Short term investments	570,000	580,000
Accounts receivable	111,853	258,040
Accrued interest	60,224	40,751
	809,926	903,273
Investments:		
Bonds and debentures (Note 3)	2,391,952	1,330,428
Shares, at cost (Note 4)	180,000	80,000
	2,571,952	1,410,428
	$ 3,381,878	$ 2,313,701
LIABILITIES		
Current:		
Accounts payable	$ 113,604	$ 87,290
Retained earnings, Statement B	3,268,274	2,226,411
	$ 3,381,878	$ 2,313,701

The accompanying notes are part
of these financial statements.

Statement B

THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' GROUP LIFE INSURANCE TRUST ACCOUNT
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Contributions received:		
Active employees	$ 1,417,509	$ 1,159,271
Retired employees	42,866	34,951
Voluntary	58,057	37,355
	1,518,432	1,231,577
Premiums paid:		
Active employees	1,105,580	904,875
Retired employees	135,596	121,288
Voluntary	58,057	37,354
	1,299,233	1,063,517
	219,199	168,060
Rebate from underwriter	528,280	170,000
Excess of contributions over premiums	747,479	338,060
Investment income (Note 5)	294,384	210,888
Net income for the year	1,041,863	548,948
Retained earnings at beginning of year	2,226,411	1,677,463
Retained earnings at end of year	$ 3,268,274	$ 2,226,411

THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' GROUP LIFE INSURANCE TRUST ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1982

Note 1 Background and Authority

The Group Life Insurance Trust Account was commenced on July 1, 1971 following the establishment of a group life insurance plan by The Alberta Government Telephones Commission for the benefit of its employees and pensioners. Contributions under the plan are paid into the group life insurance trust account and premiums charged by the underwriter are paid out of this account. Any amount in this account is invested by the Alberta Government Telephones Pension Board who have been assigned the responsibility for the administration of the plan by the Commission.

Prior to 1982, assets and liabilities of the Trust Account were reflected in the financial statements of the Commission.

Note 2 Significant Accounting Policies and Reporting Practices

a) Investments

Investments are recorded at cost or amortized cost where applicable. Amortization of premium or discount is calculated using a straight line method.

Dividend income is recognized at the date dividends are declared.

b) Rebate from Underwriter

Rebate from the underwriter is recognized in the period in which it is received.

c) Administration Expenses

All administration expenses are provided by The Alberta Government Telephones Commission at no cost and accordingly are not reflected in these financial statements.

d) Statement of Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

Note 3 Bonds and Debentures

Bonds and debentures, at amortized cost, consist of:

	1982	1981
Par value:		
Government of Canada, direct and guaranteed	$ 685,000	$ 535,000
Provincial, direct and guaranteed	550,000	100,000
Municipal	100,000	—
Corporate	1,088,000	688,000
	2,423,000	1,323,000
Net:		
Unamortized (discount) premium	(31,048)	7,428
	$ 2,391,952	$ 1,330,428
Approximate market value	$ 2,326,858	$ 960,322

Note 4 Shares

Shares, at cost, consist of:

	1982	1981
Preferred shares	$ 180,000	$ 80,000
Approximate market value	$ 190,000	$ 58,500

Note 5 Investment Income

Investment income consists of:

	1982	1981
Bonds and debentures interest and amortization	$ 195,411	$ 140,897
Short term investment income	84,562	63,135
Dividends	12,146	6,372
Bank interest	475	474
Gain on sale of bonds	1,750	—
Miscellaneous	40	10
	$ 294,384	$ 210,888

Note 6 Approval of Financial Statements

These financial statements were approved by the Pension Board on April 13, 1983.

THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' PENSION AND DEATH BENEFIT FUND
FINANCIAL STATEMENTS
DECEMBER 31, 1982

Auditor's Report
Balance Sheet
Statement of Operations
Statement of Changes in Financial Position
Notes to the Financial Statements
Schedule of Net Earnings

AUDITOR'S REPORT

To the Members of the Board of
The Alberta Government Telephones
Employees' Pension and Death Benefit Fund

I have examined the balance sheet of The Alberta Government Telephones Employees' Pension and Death Benefit Fund as at December 31, 1982 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1982 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
April 13, 1983

C.A.
Auditor General

Statement A

THE ALBERTA GOVERNMENT TELEPHONES
EMPLOYEES' PENSION AND DEATH BENEFIT FUND
BALANCE SHEET
AS AT DECEMBER 31, 1982

	1982	1981
ASSETS		
Current:		
Cash	$ 87,483	$ —
Short term investments	53,962,027	34,946,885
Contributions receivable	3,021,621	2,461,267
Accrued interest	5,771,851	4,186,508
Accounts receivable	1,844,867	2,193,191
Deposits	—	71,968
	64,687,849	43,859,819
Investments:		
Mortgages receivable (Note 3)	134,737,111	130,009,252
Bonds and debentures (Note 4)	121,585,816	110,725,709
Shares, at cost (Note 5)	82,610,412	54,817,260
Land, at cost	2,179,388	2,012,192
	341,112,727	297,564,413
	$ 405,800,576	$ 341,424,232
LIABILITIES		
Current:		
Bank overdraft	$ —	$ 197,796
Accounts payable	434,726	1,893,793
	434,726	2,091,589
Deferred credits:		
Unamortized exchange gains	98,344	4,688
Unrealized profit on financial futures	—	28,906
	98,344	33,594
General investment reserve	855,000	745,000
Pension and Death Benefit Fund:		
Accumulated contributions and earnings less payments, Statement B	404,412,506	338,554,049
	$ 405,800,576	$ 341,424,232

The accompanying notes are part of these financial statements.

Statement B

THE ALBERTA GOVERNMENT TELEPHONES EMPLOYEES' PENSION AND DEATH BENEFIT FUND STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Balance at beginning of year	$ 338,554,049	$ 284,338,258
Add:		
Net earnings, Schedule 1	33,306,786	28,412,721
Contributions from Alberta Government Telephones:		
Required	21,094,564	17,581,639
Supplemental	1,646,172	1,366,908
	22,740,736	18,948,547
Contributions from employees:		
Required	16,731,322	13,931,410
Supplemental	1,648,669	1,367,819
Voluntary	591,514	583,979
	18,971,505	15,883,208
Contributions and earnings transferred from other pension authorities	167,196	100,368
	413,740,272	347,683,102
Deduct:		
Pension payments	6,843,248	5,543,589
Withdrawals	2,159,186	3,336,814
Death benefit payments	72,000	84,000
Death settlement payments	12,420	52,602
Contributions and earnings transferred to other pension authorities	240,912	112,048
	9,327,766	9,129,053
Balance at end of year	$ 404,412,506	$ 338,554,049

Statement C

THE ALBERTA GOVERNMENT TELEPHONES EMPLOYEES' PENSION AND DEATH BENEFIT FUND STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Funds were provided from:		
Operations:		
Net earnings, Schedule 1	$33,306,786	$28,412,721
Items not requiring current funds:		
Allowance for decline in value of limited partnership units	1,050,000	—
Appropriation to general investment reserve	110,000	70,000
Increase in unearned income	64,750	33,594
Amortization of mortgage discounts	(103,949)	(123,700)
Amortization of bond discounts and premiums	(93,132)	(17,314)
	34,334,455	28,375,301
Contributions, net of payments, withdrawals and transfers	32,551,671	25,803,070
	66,886,126	54,178,371
Funds were applied to:		
Increase in mortgages receivable	4,623,910	10,582,694
Increase in bonds and debentures	10,766,975	348,294
Increase in shares	28,843,152	15,077,067
Acquisition of land	167,196	2,012,192
	44,401,233	28,020,247
Increase in working capital	$22,484,893	$26,158,124

THE ALBERTA GOVERNMENT TELEPHONES EMPLOYEES' PENSION AND DEATH BENEFIT FUND NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1982

Note 1 Authority

The Alberta Government Telephones Employees' Pension and Death Benefit Fund operates under the authority of The Alberta Government Telephones Act, Chapter A-23, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

a) Investments

Investments are recorded at cost or amortized cost where applicable. Amortization of premium or discount is calculated on a straight line basis from acquisition date to maturity date. Allowances are recorded to recognize any permanent decline in value of investments.

Dividend income is recognized at the date dividends are declared.

b) Market Value

Market values of investments which are not publicly quoted are determined by management based on relevant information available.

c) General Investment Reserve

Represents an amount set aside from income for possible investment losses based upon book value of eligible assets.

d) Administration Expenses

All administration expenses except for the cost of investment services are provided by The Alberta Government Telephones Commission to the Pension Fund at no cost and accordingly are not reflected in these financial statements. These expenses amounted to $491,387 for the year ended December 31, 1982.

Note 3 Mortgages Receivable

Mortgages receivable, at amortized cost, consist of:

	1982	1981
National Housing Act mortgages	$ 54,984,159	$ 52,296,291
Mortgages insured by The Mortgage Insurance Company of Canada	28,173,850	33,051,427
Other first mortgages	51,692,006	44,882,663
	134,850,015	130,230,381
Less: Unamortized discounts and premiums	112,904	221,129
	$ 134,737,111	$ 130,009,252
Approximate market value	$ 123,389,200	$ 107,920,945

Note 4 Bonds and Debentures

Bonds and debentures, at amortized cost, consist of:

	1982	1981
Government of Canada, direct and guaranteed	$ 31,975,000	$ 33,500,000
Provincial, direct and guaranteed	21,980,000	14,713,000
Municipal	101,000	538,000
Corporations	69,755,136	62,850,615
Par value	123,811,136	111,601,615
Less: Unamortized discounts and premiums	2,225,320	875,906
	$ 121,585,816	$ 110,725,709
Approximate market value	$ 121,311,800	$ 93,023,000

Note 5 **Shares, at cost**

Shares, at cost, consist of:

	1982	1981
Common	$ 67,746,008	$ 43,117,770
Preferred	8,519,604	6,676,290
Limited partnership units	7,350,000	5,000,000
Warrants	44,800	23,200
	83,660,412	54,817,260
Less: Allowance for decline in value of limited partnership units	1,050,000	—
	$ 82,610,412	$ 54,817,260
Approximate market value	$ 106,652,300	$ 82,310,400

Note 6 **Actuarial Valuation**

An independent actuarial valuation of the Pension Fund as at December 31, 1981 indicated no unfunded liability. In the opinion of the actuaries, the Fund as constituted at the valuation date, together with contributions expected to be received, is sufficient to provide benefits under the Plan as they fall due.

Note 7 **Comparative Figures**

The 1981 figures have been restated where necessary to conform to 1982 presentation.

Note 8 **Approval of Financial Statements**

These financial statements were approved by the Pension Board on April 13, 1983.

Schedule 1

THE ALBERTA GOVERNMENT TELEPHONES EMPLOYEES' PENSION AND DEATH BENEFIT FUND
SCHEDULE OF NET EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1982

	1982	1981
Mortgage receivable income	$16,423,189	$14,682,671
Bond and debenture income, net	13,152,977	10,987,868
Interest on short term investments	6,927,553	4,194,887
Dividends	4,469,906	4,153,321
Income from land, net	67,895	—
Income from limited partnership units	—	901,102
Profit on stock options, net	—	82,474
Profit (loss) on sales of shares, net	(486,325)	31,291
Profit (loss) on sales of bonds, net	(5,723,679)	(6,320,139)
Profit (loss) on financial futures, net	91,729	(54,685)
Interest on long term receivable	—	2,988
Other interest income, net	33,435	31,077
	34,956,680	28,692,855
Deduct:		
Provision for decline in value of limited partnership units	1,050,000	—
Investment services	300,086	—
Mortgage management service fees	180,607	170,472
Mortgage interest expense	—	15,731
Mortgage legal fees	7,213	50
Foreign exchange expense	—	13,000
Interest expense on bank overdraft	1,988	10,881
Appropriation to general investment reserve	110,000	70,000
	1,649,894	280,134
Net earnings for the year	$33,306,786	$28,412,721

OTHER TRUST FUNDS
AND MONEY OVER WHICH THE LEGISLATURE
HAS NO POWER OF APPROPRIATION
FINANCIAL STATEMENT
MARCH 31, 1983

Auditor's Report
Summary Statement of Assets, Liabilities and Fund Equities
Notes to the Financial Statements

AUDITOR'S REPORT

To The Provincial Treasurer

I have examined the summary statement of assets, liabilities and fund equities of the Other Trust Funds and Money Over Which the Legislature Has No Power of Appropriation as at March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this summary financial statement presents fairly the financial position of the Other Trust Funds and Money Over Which the Legislature Has No Power of Appropriation as at March 31, 1983 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Edmonton, Alberta
December 9, 1983

C.A.
Auditor General

OTHER TRUST FUNDS AND MONEY OVER WHICH THE LEGISLATURE HAS NO POWER OF APPROPRIATION
SUMMARY STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES
MARCH 31, 1983

	Assets					
	Cash and Deposits in Consolidated Cash Investment Trust Fund	Accounts and Loans Receivable	Investments	Damage and Security Deposits	Miscellaneous Assets	Total Assets
OTHER TRUST FUNDS:						
Advanced Education						
Advanced Education Endowment Fund	$ 5,419,962	$ 2,869,566	$ 2,869,566	$ —	$ —	$ 11,159,094
John Joseph Collett Memorial Scholarship Fund	3,563	—	—	—	—	3,563
Northern Alberta Institute of Technology Scholarship Trust	—	—	—	—	—	—
Southern Alberta Institute of Technology Scholarship Trust	—	—	—	—	—	—
Agriculture						
Claude Gallinger Memorial Fund	8,742	259	9,880	—	—	18,881
Attorney General						
Fines and Costs Distribution Trust	7,852,923	—	—	—	—	7,852,923
Land Titles Office – Calgary	53,842	—	—	—	—	53,842
Land Titles Office – Edmonton	43,982	—	—	—	—	43,982
Various Courts and Sheriffs' Offices	14,685,221	—	—	13,614,770	—	28,299,991
Consumer and Corporate Affairs						
Debtors Assistance Trust	4,375	618	—	—	—	4,993
Insurance Companies Trust	—	—	—	5,431,000	—	5,431,000
Mortgage Brokers Regulation	—	—	—	25,000	—	25,000
Orderly Payment of Debts	166,981	1,110	—	—	—	168,091
Securities Commission Trust	—	—	—	42,925	—	42,925
Culture						
Children's Theatre Trust	4,762,519	—	—	—	—	4,762,519
Education						
School for the Deaf Donations	3,849	—	12,114	—	—	15,963
School for the Deaf Pupils Trust	12,613	10,779	—	—	—	23,392
Mildred Rowe Weston Estate Trust	62,428	—	—	—	—	62,428

Liabilities	Fund Equities	
Accounts Payable	1983	1982
$ —	$11,159,094	$ 4,303,438
—	3,563	3,701
—	—	18,729
—	—	114,669
—	18,881	17,265
190,286	7,662,637	8,333,341
—	53,842	86,326
—	43,982	65,279
—	28,299,991	21,583,629
618	4,375	4,398
—	5,431,000	4,037,000
—	25,000	25,000
2,952	165,139	172,231
—	42,925	72,925
—	4,762,519	—
—	15,963	14,729
18,430	4,962	3,799
—	62,428	58,494

OTHER TRUST FUNDS AND MONEY OVER WHICH THE LEGISLATURE HAS NO POWER OF APPROPRIATION
SUMMARY STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITIES
MARCH 31, 1983

	Assets					
	Cash and Deposits in Consolidated Cash Investment Trust Fund	Accounts and Loans Receivable	Investments	Damage and Security Deposits	Miscellaneous Assets	Total Assets
Municipal Affairs						
Metis Population Betterment Trust	$ 3,686,750	$ 33,263	$ —	$ —	$ 828,216	$ 4,548,229
Recreation and Parks						
Amateur Hockey Trust Fund	—	—	—	—	—	—
Social Services and Community Health						
Child Welfare						
Family Allowance Trust	156,144	—	—	—	—	156,144
Child Welfare Trust	84,188	—	—	—	—	84,188
Patients Deposit Accounts	429,418	7,121	1,024,559	—	—	1,461,098
Patients Donation Accounts	9,799	—	—	—	—	9,799
Youth Assessment Centre Child Maintenance Trust Account	1,433	—	—	—	—	1,433
Solicitor General						
Correctional Institutions Trust Accounts	212,062	1,542	—	—	87,751	301,355
Treasury						
City of Calgary Pension Fund Trust	—	—	—	—	—	—
A.L. Sifton Estate	285,944	779	36,524	—	—	323,247
Ultimate Heir Trust Fund "A"	545,744	—	—	—	—	545,744
Ultimate Heir Trust Fund "B"	824,674	34,074	1,543,644	—	2	2,402,394
OTHER MONEY OVER WHICH THE LEGISLATURE HAS NO POWER OF APPROPRIATION:						
Treasury						
Bond and Coupon Accounts:						
Matured Interest	478,485	3,057	—	—	—	481,542
Unpresented Debentures	58,040	—	—	—	—	58,040
Payroll Deductions Trust	32,071,248	274	—	—	—	32,071,522
Total 1983	$ 71,924,929	$ 2,962,442	$ 5,496,287	$ 19,113,695	$ 915,969	$ 100,413,322
Total 1982	$ 67,649,702	$ 286,066	$ 2,513,444	$ 12,255,442	$ 974,567	$ 83,679,221

The accompanying notes are part of this summary financial statement.

Liabilities	Fund Equities	
Accounts Payable	1983	1982
$ 183,946	$ 4,364,283	$ 3,232,348
—	—	149,037
—	156,144	169,718
—	84,188	114,247
—	1,461,098	1,779,838
—	9,799	—
—	1,433	—
50,322	251,033	265,257
—	—	6,980,793
—	323,247	284,633
—	545,744	256,694
—	2,402,394	2,299,899
9,839	471,703	721,524
1,140	56,900	65,900
—	32,071,522	27,847,355
$ 457,533	$ 99,955,789	
$ 597,025		$ 83,082,196

OTHER TRUST FUNDS AND MONEY OVER WHICH THE LEGISLATURE HAS NO POWER OF APPROPRIATION
NOTES TO THE SUMMARY FINANCIAL STATEMENT
MARCH 31, 1983

Note 1 Investments

Investments are valued at cost. Cost includes the amount of applicable amortization of discount or premium using the straight line method over the life of the investments. In respect of the donated investments, the value recorded is market value at the date of donation.

Note 2 Damage and Security Deposits

Damage and security deposits are held pending satisfactory completion of contract work, or lodged with the government to secure proper performance of some act as required by legislation; they are valued at par or face amount.

Note 3 Comparative Figures

The 1982 figures have been restated where necessary to conform to the 1983 presentation.

Note 4 Approval of Financial Statement

This financial statement was approved by management on December 9, 1983.

SECTION 9

1982-83
PUBLIC ACCOUNTS

ALPHABETICAL INDEX OF FUNDS AND AGENCIES

ALPHABETICAL INDEX OF FUNDS AND AGENCIES

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Public Accounts
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Volume II

Alberta

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Sections 1 to 25 of Volume II are an integral part of Section 2, Volume I of the Public Accounts 1982-83 and are covered by the Auditor's Report on the General Revenue Fund financial statements.

SECTION 1

1982-83
PUBLIC ACCOUNTS

LEGISLATIVE ASSEMBLY

Support to the Legislative Assembly
Office of the Auditor General
Office of the Ombudsman
Office of the Chief Electoral Officer

The Legislative Assembly is the Parliament of Alberta consisting of members who are elected by the people of Alberta. Through them Albertans make provincial laws and provide money needed by the Government for the present and future good of the people of the Province. In keeping with the time-honoured tradition of parliamentary self-government, the Lieutenant Governor gives assent to the laws so made by Albertans.

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Statement No. 1.1

LEGISLATIVE ASSEMBLY
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Support to the Legislative Assembly	$ 9,542,241	$ —	$ —	$ —	$ 9,542,241	$ 8,304,995	$ 1,237,246
2	Office of the Auditor General	8,630,480	—	—	—	8,630,480	8,126,216	504,264
3	Office of the Ombudsman	721,009	—	—	44,000	765,009	746,959	18,050
4	Office of the Chief Electoral Officer							
4.1	Administrative Support	322,278	—	—	31,000	353,278	346,056	7,222
4.2	Electoral Support	4,389,260	—	4,052,000	(31,000)	8,410,260	6,128,239	2,282,021
		4,711,538	—	4,052,000	—	8,763,538	6,474,295	2,289,243
	TOTAL 1983	$ 23,605,268	$ —	$ 4,052,000	$ 44,000(a)	$ 27,701,268	$ 23,652,465	$ 4,048,803
	TOTAL 1982	$ 17,175,887	$ —	$ 3,839,427	$ 101,620(a)	$ 21,116,934	$ 19,875,597	$ 1,241,337

(a) Transferred from the salary contingency fund.

Statement No. 1.2

LEGISLATIVE ASSEMBLY
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Support to the Legislative Assembly							
	Manpower	$ 2,658,476	$ —	$ —	$ —	$ 2,658,476	$ 2,398,057	$ 260,419
	Supplies and services	3,628,877	—	—	(51,619)	3,577,258	2,957,301	619,957
	Grants	17,800	—	—	—	17,800	14,191	3,609
	Purchase of fixed assets	44,845	—	—	51,619	96,464	94,900	1,564
	Other	3,192,243	—	—	—	3,192,243	2,840,546	351,697
	TOTAL 1983	$ 9,542,241	$ —	$ —	$ —	$ 9,542,241	$ 8,304,995	$ 1,237,246
	TOTAL 1982	$ 8,574,471	$ —	$ 12,039	$ 33,120	$ 8,619,630	$ 8,548,170	$ 71,460
2	Office of the Auditor General							
	Manpower	$ 6,240,015	$ —	$ —	$ 40,000	$ 6,280,015	$ 6,226,619	$ 53,396
	Supplies and services	2,303,550	—	—	(84,019)	2,219,531	1,800,429	419,102
	Grants	58,415	—	—	—	58,415	48,200	10,215
	Purchase of fixed assets	28,500	—	—	44,019	72,519	50,968	21,551
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 8,630,480	$ —	$ —	$ —	$ 8,630,480	$ 8,126,216	$ 504,264
	TOTAL 1982	$ 7,530,862	$ —	$ —	$ —	$ 7,530,862	$ 7,155,905	$ 374,957
3	Office of the Ombudsman							
	Manpower	$ 583,509	$ —	$ —	$ 44,000	$ 627,509	$ 625,708	$ 1,801
	Supplies and services	136,500	—	—	—	136,500	120,292	16,208
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	1,000	—	—	—	1,000	959	41
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 721,009	$ —	$ —	$ 44,000	$ 765,009	$ 746,959	$ 18,050
	TOTAL 1982	$ 622,319	$ —	$ 27,000	$ 35,000	$ 684,319	$ 676,818	$ 7,501
4	Office of the Chief Electoral Officer							
	Manpower	$ 294,188	$ —	$ 27,000	$ 31,000	$ 352,188	$ 331,721	$ 20,467
	Supplies and services	4,407,450	—	4,025,000	(31,000)	8,401,450	6,141,480	2,259,970
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	9,900	—	—	—	9,900	1,094	8,806
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 4,711,538	$ —	$ 4,052,000	$ —	$ 8,763,538	$ 6,474,295	$ 2,289,243
	TOTAL 1982	$ 448,235	$ —	$ 3,800,388	$ 33,500	$ 4,282,123	$ 3,494,704	$ 787,419
	Department Total 1983	$ 23,605,268	$ —	$ 4,052,000	$ 44,000(a)	$ 27,701,268	$ 23,652,465	$ 4,048,803
	Department Total 1982	$ 17,175,887	$ —	$ 3,839,427	$ 101,620(a)	$ 21,116,934	$ 19,875,597	$ 1,241,337

(a) Transferred from the salary contingency fund.

Statement No. 1.3

LEGISLATIVE ASSEMBLY STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Support to the Legislative Assembly							
1.0.1	Administrative support	$ 3,111,778					$ 2,620,017	
1.0.2	Members' indemnities and allowances	3,066,205					2,758,653	
1.0.3	Speaker and deputy speaker office services	174,811					156,004	
1.0.4	Government members' services	768,400					696,469	
1.0.5	Opposition members' services	610,742					502,706	
1.0.6	Legislature committees	100,000					32,506	
1.0.7	Legislative interns	154,200					125,958	
1.0.8	Hansard	633,667					514,688	
1.0.9	Legislature library	922,438					897,994	
		9,542,241	$ —	$ —	$ —	$ 9,542,241	8,304,995	$ 1,237,246
2	Office of the Auditor General							
2.0.1	General audit division	2,642,271					3,671,091	
2.0.2	Departmental audit division	1,232,663					1,971,534	
2.0.3	Systems audit division	1,726,696					1,328,631	
2.0.4	Resources and administration	3,028,850					1,154,960	
		8,630,480	—	—	—	8,630,480	8,126,216	504,264
4	Office of the Chief Electoral Officer							
4.1	Administrative Support							
4.1.1	Administrative support	322,278					346,057	
4.2	Electoral Support							
4.2.1	Elections	100,000					3,071,260	
4.2.2	Enumerations	4,289,260					3,056,978	
		4,711,538	—	4,052,000	—	8,763,538	6,474,295	2,289,243
	Department Total	$ 23,605,268	$ —	$ 4,052,000	$ 44,000(a)	$ 27,701,268	$ 23,652,465	$ 4,048,803

(a) Transferred from the salary contingency fund.

Statement No. 1.4

LEGISLATIVE ASSEMBLY
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Fees, Permits and Licences:		
Audit fees	$ 719,507	$ 1,194,096
Other	2,600	—
	722,107	1,194,096
Other Revenue:		
Refunds of expenditure	21,764	27,745
Miscellaneous	45,148	34,646
	66,912	62,391
Total revenue	$ 789,019	$ 1,256,487

SECTION 2

1982-83
PUBLIC ACCOUNTS

ADVANCED EDUCATION

Departmental Support Services

Assistance to Higher and Further Educational Institutions

Financial Assistance to Students

The Ministry is responsible for the establishment, operation, administration and coordination of higher and further education programmes, services and institutions; and for the development and implementation of Government programmes to ensure that Albertans, according to individual interests and capabilities, have the opportunity to participate in post-secondary education.

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Statement No. 2.1

ADVANCED EDUCATION STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 6,323,111	$ —	$ —	$ 574,000	$ 6,897,111	$ 6,636,724	$ 260,387
2	Assistance to Higher and Further Educational Institutions							
2.1	Programme Support	46,564,335	—	235,000	6,815,970	53,615,305	51,749,361	1,865,944
2.2	Provincially Administered Institutions	22,080,981	—	1,345,000	1,958,142	25,384,123	23,778,284	1,605,839
2.3	Private Colleges	3,660,270	—	260,000	(497,579)	3,422,691	3,422,691	—
2.4	Technical Institutes - Operating	100,533,675	—	2,231,844	439,462	103,204,981	103,204,481	500
2.5	Public Colleges - Operating	89,988,000	—	1,092,000	542,042	91,622,042	91,605,436	16,606
2.6	Universities - Operating	321,048,000	—	5,240,000	393,000	326,681,000	326,681,000	—
2.7	Technical Institutes - Capital	18,888,000	—	3,600,000	—	22,488,000	22,488,000	—
2.8	Public Colleges - Capital	74,978,000	—	673,000	(7,744,835)	67,906,165	67,906,165	—
2.9	Universities - Capital	68,314,000	—	7,810,000	22,000	76,146,000	76,146,000	—
		746,055,261	—	22,486,844	1,928,202	770,470,307	766,981,418	3,488,889
3	Financial Assistance to Students	23,044,504	—	10,720,000	160,000	33,924,504	33,548,269	376,235
	TOTAL 1983	$ 775,422,876(b)	$ —	$ 33,206,844	$ 2,662,202(d)	$ 811,291,922	$ 807,166,411	$ 4,125,511
	TOTAL 1982 (a)	$ 651,364,562	$ (104,075)(c)	$ 8,176,336	$ 7,780,947(d)	$ 667,217,770	$ 664,755,217	$ 2,462,553

(a) The 1982 figures have been restated to conform to the 1983 presentation.

(b) Transferred from Advanced Education and Manpower under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 2.2

ADVANCED EDUCATION STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 4,562,818	$ —	$ —	$ 574,000	$ 5,136,818	$ 4,888,116	$ 248,702
	Supplies and services	1,626,003	—	—	30,000	1,656,003	1,651,099	4,904
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	95,290	—	—	(30,000)	65,290	61,788	3,502
	Other	39,000	—	—	—	39,000	35,721	3,279
	TOTAL 1983	$ 6,323,111	$ —	$ —	$ 574,000	$ 6,897,111	$ 6,636,724	$ 260,387
	TOTAL 1982 (a)	$ 6,005,439	$ (104,075)	$ 316,845	$ 292,202	$ 6,510,411	$ 6,299,376	$ 211,035
2	Assistance to Higher and Further Educational Institutions							
	Manpower	$ 18,210,077	$ —	$ 1,000,000	$ 2,376,760	$ 21,586,837	$ 20,133,854	$ 1,452,983
	Supplies and services	4,043,064	—	345,000	(124,000)	4,264,064	3,911,302	352,762
	Grants	723,141,120	—	21,141,844	(334,808)	743,948,156	742,299,750	1,648,406
	Purchase of fixed assets	661,000	—	—	10,250	671,250	636,512	34,738
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 746,055,261	$ —	$ 22,486,844	$ 1,928,202	$ 770,470,307	$ 766,981,418	$ 3,488,889
	TOTAL 1982 (a)	$ 625,325,708	$ —	$ 7,859,491	$ 7,358,745	$ 640,543,944	$ 638,421,200	$ 2,122,744
3	Financial Assistance to Students							
	Manpower	$ 1,687,183	$ —	$ 250,000	$ 160,000	$ 2,097,183	$ 2,060,495	$ 36,688
	Supplies and services	818,146	—	110,000	170,000	1,098,146	1,077,491	20,655
	Grants	19,421,000	—	10,000,000	(220,000)	29,201,000	28,894,188	306,812
	Purchase of fixed assets	29,175	—	—	50,000	79,175	68,485	10,690
	Other	1,089,000	—	360,000	—	1,449,000	1,447,610	1,390
	TOTAL 1983	$ 23,044,504	$ —	$ 10,720,000	$ 160,000	$ 33,924,504	$ 33,548,269	$ 376,235
	TOTAL 1982 (a)	$ 20,033,415	$ —	$ —	$ 130,000	$ 20,163,415	$ 20,034,641	$ 128,774
	Department Total 1983	$ 775,422,876(b)	$ —	$ 33,206,844	$ 2,662,202(d)	$ 811,291,922	$ 807,166,411	$ 4,125,511
	Department Total 1982 (a)	$ 651,364,562	$ (104,075)(c)	$ 8,176,336	$ 7,780,947(d)	$ 667,217,770	$ 664,755,217	$ 2,462,553

(a) The 1982 figures have been restated to conform to the 1983 presentation.

(b) Transferred from Advanced Education and Manpower under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 2.3

ADVANCED EDUCATION STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 167,287					$ 262,821	
1.0.2	Minister's committees	249,890					368,531	
1.0.3	General administration	5,717,405					5,842,905	
1.0.4	Planning and research	188,529					162,467	
		6,323,111	$ —	$ —	$ 574,000	$ 6,897,111	6,636,724	$ 260,387
2	Assistance to Higher and Further Educational Institutions							
2.1	Programme Support							
2.1.1	Innovative projects	775,000					714,597	
2.1.2	New course development	21,307,000					16,918,150	
2.1.4	Special purpose grants	2,695,100					2,109,786	
2.1.5	Further education	5,054,100					5,679,728	
2.1.6	Federally funded programmes	4,963,375					3,493,270	
2.1.7	1980's Endowment Fund	8,000,000					17,793,890	
2.1.8	Nursing Research Fund	200,000					—	
2.1.9	Hospital-based nursing education programmes	4,784,760					5,039,941	
2.2	Provincially Administered Institutions							
2.2.1	Service element	952,000					—	
2.2.2	Alberta Vocational Centre - Calgary	4,924,700					5,642,364	
2.2.3	Alberta Vocational Centre - Edmonton	6,415,381					7,375,733	
2.2.4	Alberta Vocational Centre - Grouard	3,903,400					4,453,059	
2.2.5	Alberta Vocational Centre - Lac La Biche	3,430,800					3,788,024	
2.2.6	Community Vocational Centre	1,822,700					2,072,038	
2.2.7	Alberta Petroleum Industry Training Centre	632,000					447,065	
2.3	Public Colleges							
2.3.1	Service element	425,000					—	
2.3.2	Camrose Lutheran College	1,569,447					1,666,123	
2.3.3	Canadian Union College	204,790					198,268	
2.3.4	Concordia College	1,461,033					1,558,300	
2.4	Technical Institutes - Operating							
2.4.1	Service element	350,000					—	
2.4.2	Northern Alberta Institute of Technology	51,269,960					52,599,778	
2.4.3	Southern Alberta Institute of Technology	48,262,114					49,353,102	
2.4.4	Technical Institute - Stony Plain	651,601					1,251,601	
2.5	Public Colleges - Operating							
2.5.1	Service element	3,844,206					—	
2.5.2	Fairview College	5,919,646					6,295,641	
2.5.3	Grande Prairie Regional College	5,714,483					6,818,110	
2.5.4	Grant MacEwan Community College	11,922,097					12,629,014	
2.5.5	Keyano College	9,243,707					9,638,200	
2.5.6	Lakeland College	6,872,025					7,340,443	
2.5.7	Lethbridge College	8,861,870					9,046,877	
2.5.8	Medicine Hat College	6,115,974					6,301,725	
2.5.9	Mount Royal College	15,542,816					16,492,225	
2.5.10	Olds College	7,238,584					7,605,176	
2.5.11	Red Deer College	8,712,592					9,438,025	

Statement No. 2.3 (cont'd)

ADVANCED EDUCATION
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
2.6	Universities - Operating							
2.6.1	Service element	$ 1,920,188					$ —	
2.6.2	Athabasca University	9,169,146					9,663,500	
2.6.3	University of Alberta	178,417,704					182,185,105	
2.6.4	University of Calgary	104,351,744					106,779,425	
2.6.5	University of Lethbridge	17,947,478					18,718,970	
2.6.6	Banff Centre	9,241,740					9,334,000	
2.7	Technical Institutes - Capital							
2.7.1	Service element	4,257,000					—	
2.7.2	Northern Alberta Institute of Technology	5,419,000					9,426,573	
2.7.3	Southern Alberta Institute of Technology	9,212,000					12,796,427	
2.7.4	Technical Institute - Stony Plain	—					265,000	
2.8	Public Colleges - Capital							
2.8.1	Service element	1,206,000					—	
2.8.2	Fairview College	2,182,000					2,736,581	
2.8.3	Grande Prairie Regional College	812,000					3,286,198	
2.8.4	Grant MacEwan Community College	1,091,000					1,511,158	
2.8.5	Keyano College	3,136,000					5,104,085	
2.8.6	Lakeland College	15,063,000					14,831,989	
2.8.7	Lethbridge College	10,290,000					12,745,286	
2.8.8	Medicine Hat College	3,643,000					1,303,073	
2.8.9	Mount Royal College	15,434,000					5,531,934	
2.8.10	Olds College	1,118,000					1,479,735	
2.8.11	Red Deer College	21,003,000					19,376,126	
2.9	Universities - Capital							
2.9.1	Service element	2,331,000					—	
2.9.2	Athabasca University	289,000					1,700,681	
2.9.3	University of Alberta	50,303,000					56,410,115	
2.9.4	University of Calgary	9,972,000					13,476,224	
2.9.5	University of Lethbridge	1,596,000					1,822,353	
2.9.6	Banff Centre	2,608,000					2,736,627	
		746,055,261	$ —	$ 22,486,844	$ 1,928,202	$ 770,470,307	766,981,418	$ 3,488,889
3	Financial Assistance to Students							
3.0.1	Administrative support	2,534,504					3,206,471	
3.0.2	Fellowships and scholarships	10,564,000					16,603,915	
3.0.3	Interest payments	3,857,000					5,655,414	
3.0.4	Remissions of loans	5,000,000					6,634,859	
3.0.5	Implementation of guarantees	1,089,000					1,447,610	
		23,044,504	—	10,720,000	160,000	33,924,504	33,548,269	376,235
	Department Total	$ 775,422,876(a)	$ —	$ 33,206,844	$ 2,662,202(b)	$ 811,291,922	$ 807,166,411	$ 4,125,511

(a) Transferred from Advanced Education and Manpower under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

Statement No. 2.4

ADVANCED EDUCATION
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Post secondary education	$ 131,938,000	$ 167,856,537
Training of manpower	43,384,911	34,504,730
Vocational training, disabled persons	2,132,961	776,940
Bilingualism	1,593,662	1,040,510
Citizenship instruction	691,780	1,008,172
Other	62,692	510,843
	179,804,006	205,697,732
Fees, Permits and Licences:		
Tuition fees	1,537,178	6,723,816
Other	4,178	302,378
	1,541,356	7,026,194
Other Revenue:		
Refunds of expenditure:		
Cafeterias	592,364	4,556,930
Previous years' refunds	322,713	168,395
Room and board	64,860	654,936
Sale of materials and supplies	36,822	1,596,670
Salaries and expenses	19,900	28,591
Miscellaneous:		
Student finance	1,312,095	1,209,799
Other	72,477	167,948
	2,421,231	8,383,269
Total revenue	$ 183,766,593	$ 221,107,195

SECTION 3

1982-83
PUBLIC ACCOUNTS

AGRICULTURE:

Departmental Support Services
Production Assistance
Marketing Assistance
Rural Development Assistance
Agricultural Development Lending Assistance
Hail and Crop Insurance Assistance
Financing of Alberta Grain Terminals

The Ministry is responsible for the management of programmes designed to develop all phases of agricultural activity, to promote the best use of Alberta resources in this area and to improve the incomes of those engaged in agriculture.

Contents:

Statement No.		Page
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3.2	Expenditure by Programme and Object	3.3
3.3	Expenditure by Element	3.5
3.4	Revenue	3.8

Statement No. 3.1

AGRICULTURE
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Departmental Services	$ 8,164,868	$ —	$ —	$ 484,800	$ 8,649,668	$ 8,992,340	$ (342,672)
1.2	Agricultural Assistance	7,991,052	—	5,085,000	(459,800)	12,616,252	12,254,605	361,647
		16,155,920	—	5,085,000	25,000	21,265,920	21,246,945	18,975
2	Production Assistance							
2.1	Programme Support	1,400,183	—	—	42,000	1,442,183	1,391,687	50,496
2.2	Irrigation	5,114,400	—	—	312,500	5,426,900	5,427,638	(738)
2.3	Animal Products	10,395,940	(4,899,819)	24,548,000	113,000	30,157,121	12,552,972	17,604,149
2.4	Animal Health	6,288,627	—	—	364,500	6,653,127	6,576,227	76,900
2.5	Plant Products	17,329,634	—	29,436,000	125,000	46,890,634	38,868,490	8,022,144
		40,528,784	(4,399,819)	53,984,000	957,000	90,569,965	64,817,014	25,752,951
3	Marketing Assistance							
3.1	Programme Support	8,319,955	—	250,000	(518,000)	8,051,955	8,014,643	37,312
3.2	Marketing Services	6,683,338	—	11,660,000	112,000	18,455,338	18,008,361	446,977
3.3	Economic Services	3,007,014	—	—	329,000	3,336,014	3,319,944	16,070
3.4	International Marketing	2,009,983	—	—	77,000	2,086,983	2,153,978	(66,995)
		20,020,290	—	11,910,000	—	31,930,290	31,496,926	433,364
	Less: capitalized as a voted non-budgetary disbursement	(787,500)	—	—	—	(787,500)	(787,500)	—
		19,232,790	—	11,910,000	—	31,142,790	30,709,426	433,364
4	Rural Development Assistance							
4.1	Programme Support	2,175,856	—	—	112,000	2,287,856	2,248,941	38,915
4.2	Family Farm Services	3,704,268	—	—	150,550	3,854,818	3,828,433	26,385
4.3	Advisory Services	7,922,547	—	—	739,450	8,661,997	8,638,604	23,393
4.4	Community Services	9,318,867	—	—	134,000	9,452,867	9,382,370	70,497
		23,121,538	—	—	1,136,000	24,257,538	24,098,348	159,190
5	Agricultural Development Lending Assistance	58,655,000	—	—	—	58,655,000	58,655,000	—
6	Hail and Crop Insurance Assistance	5,945,000	—	—	—	5,945,000	5,497,460	447,540
7	Financing of Alberta Grain Terminals	3,608,164	—	—	—	3,608,164	3,608,000	164
	Less: capitalized as a voted non-budgetary disbursement	(3,608,164)	—	—	—	(3,608,164)	(3,608,000)	(164)
		—	—	—	—	—	—	—
	TOTAL 1983	$ 163,639,032	$ (4,899,819)(a)	$ 70,979,000	$ 2,118,000(b)	$ 231,836,213	$ 205,024,193	$ 26,812,020
	TOTAL 1982	$ 120,466,521	$ —	$ 173,004,200	$ 4,244,000(b)	$ 297,714,721	$ 299,925,347	$ (2,210,626)

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 3.2

AGRICULTURE
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
	Manpower	$ 5,032,784	$ —	$ —	$ 470,000	$ 5,502,784	$ 5,494,641	$ 8,143
	Supplies and services	5,312,086	—	—	(11,000)	5,301,086	5,613,396	(312,310)
	Grants	5,654,500	—	5,085,000	(541,600)	10,197,900	9,916,682	281,218
	Purchase of fixed assets	116,550	—	—	107,600	224,150	186,310	37,840
	Other	40,000	—	—	—	40,000	35,916	4,084
	TOTAL 1983	$ 16,155,920	$ —	$ 5,085,000	$ 25,000	$ 21,265,920	$ 21,246,945	$ 18,975
	TOTAL 1982 (a)	$ 20,158,906	$ —	$ 13,154,200	$ 443,000	$ 33,756,106	$ 33,240,851	$ 515,255
2	Production Assistance							
	Manpower	$ 21,530,234	$ —	$ 268,000	$ 1,380,000	$ 23,178,234	$ 23,158,821	$ 19,413
	Supplies and services	8,143,888	—	170,000	(447,000)	7,866,888	7,747,031	119,857
	Grants	9,887,500	(4,899,819)	53,546,000	(35,000)	58,498,681	32,948,615	25,550,066
	Purchase of fixed assets	967,162	—	—	59,000	1,026,162	962,547	63,615
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 40,528,784	$ (4,899,819)	$ 53,984,000	$ 957,000	$ 90,569,965	$ 64,817,014	$ 25,752,951
	TOTAL 1982 (a)	$ 34,076,164	$ —	$ 153,050,000	$ 2,072,000	$ 189,198,164	$ 194,122,246	$ (4,924,082)
3	Marketing Assistance							
	Manpower	$ 6,172,745	$ —	$ —	$ 475,000	$ 6,647,745	$ 6,642,449	$ 5,296
	Supplies and services	3,077,850	—	—	(120,000)	2,957,850	2,697,534	260,316
	Grants	10,397,160		11,910,000	(1,376,500)	20,930,660	20,779,416	151,244
	Purchase of fixed assets	372,535	—	—	234,000	606,535	590,027	16,508
	Other	—	—	—	787,500	787,500	787,500	—
		20,020,290	—	11,910,000	—	31,930,290	31,496,926	433,364
	Less: capitalized as a voted non-budgetary disbursement	(787,500)	—	—	—	(787,500)	(787,500)	—
	TOTAL 1983	$ 19,232,790	$ —	$ 11,910,000	$ —	$ 31,142,790	$ 30,709,426	$ 433,364
	TOTAL 1982 (a)	$ 14,735,194	$ —	$ 1,800,000	$ 512,000	$ 17,047,194	$ 15,218,508	$ 1,828,686
4	Rural Development Assistance							
	Manpower	$ 12,719,950	$ —	$ —	$ 1,278,000	$ 13,997,950	$ 13,989,969	$ 7,981
	Supplies and services	4,770,100	—	—	(186,000)	4,584,100	4,450,599	133,501
	Grants	5,399,850	—	—	—	5,399,850	5,437,726	(37,876)
	Purchase of fixed assets	231,638	—	—	44,000	275,638	220,054	55,584
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 23,121,538	$ —	$ —	$ 1,136,000	$ 24,257,538	$ 24,098,348	$ 159,190
	TOTAL 1982 (a)	$ 19,767,257	$ —	$ —	$ 1,217,000	$ 20,984,257	$ 21,323,108	$ (338,851)
5	Agricultural Development Lending Assistance							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	58,655,000	—	—	—	58,655,000	58,655,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 58,655,000	$ —	$ —	$ —	$ 58,655,000	$ 58,655,000	$ —
	TOTAL 1982	$ 26,175,000	$ —	$ 5,000,000	$ —	$ 31,175,000	$ 31,175,000	$ —

Statement No. 3.2 (cont'd)

AGRICULTURE
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Hail and Crop Insurance Assistance							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	5,945,000	—	—	—	5,945,000	5,497,460	447,540
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 5,945,000	$ —	$ —	$ —	$ 5,945,000	$ 5,497,460	$ 447,540
	TOTAL 1982	$ 5,554,000	$ —	$ —	$ —	$ 5,554,000	$ 4,845,634	$ 708,366
7	Financing of Alberta Grain Terminals							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	3,608,164	—	—	—	3,608,164	3,608,000	164
		3,608,164	—	—	—	3,608,164	3,608,000	164
	Less: capitalized as a voted non-budgetary disbursement	(3,608,164)	—	—	—	(3,608,164)	(3,608,000)	(164)
	TOTAL 1983	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	TOTAL 1982	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Department Total 1983	$ 163,639,032	$ (4,899,819)(b)	$ 70,979,000	$ 2,118,000(c)	$ 231,836,213	$ 205,024,193	$ 26,812,020
	Department Total 1982	$ 120,466,521	$ —	$ 173,004,200	$ 4,244,000(c)	$ 297,714,721	$ 299,925,347	$ (2,210,626)

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 3.3

AGRICULTURE
STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref No	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Departmental Support Services							
1.1.1	Financial services	$ 1,297,966					$ 1,475,346	
1.1.2	Personnel	543,425					583,611	
1.1.3	Communications	3,097,835					3,361,677	
1.1.4	Computer services	1,840,920					2,139,930	
1.1.5	Minister's office	184,522					210,411	
1.1.6	Deputy minister's office	155,568					158,734	
1.1.7	Agriculture library	291,085					308,162	
1.1.8	Director - departmental services	154,843					177,596	
1.1.9	Assistant deputy minister research and operations	598,704					576,873	
1.2	Agricultural Assistance							
1.2.1	Planning and research secretariat	828,118					797,644	
1.2.2	Agricultural societies and research	5,750,000					9,995,463	
1.2.3	Farmer's advocate	258,668					263,337	
1.2.4	Surface rights	1,154,266					1,198,161	
		16,155,920	$ —	$ 5,085,000	$ 25,000	$ 21,265,920	21,246,945	$ 18,975
2	Production Assistance							
2.1	Programme Support							
2.1.1	General services - irrigation	272,504					312,621	
2.1.2	General services - animal products	182,626					184,804	
2.1.3	General services - animal health	611,137					550,447	
2.1.4	General services - plant products	222,344					236,591	
2.1.5	Assistant deputy minister - production	111,572					107,224	
2.2	Irrigation							
2.2.1	Secretariat	122,134					138,401	
2.2.2	Farm irrigation services	2,285,666					2,401,160	
2.2.3	Land classification	820,708					840,079	
2.2.4	Project planning	1,247,022					1,338,969	
2.2.5	Drainage	638,870					709,029	
2.3	Animal Products							
2.3.1	Dairy industry	2,340,428					2,176,245	
2.3.2	Beef, cattle, sheep	3,577,744					5,490,219	
2.3.3	Swine industry	695,371					752,434	
2.3.4	Horse industry	434,135					414,400	
2.3.5	Poultry industry	730,604					907,110	
2.3.6	Regulatory services	2,212,054					2,357,357	
2.3.7	Dairy Control Board	405,604					455,207	
2.4	Animal Health							
2.4.1	Preventive medicine	1,371,416					1,334,284	
2.4.2	Pathology	702,544					745,588	
2.4.3	Reference laboratory	1,352,333					1,321,942	
2.4.4	Meat hygiene	1,862,300					2,185,447	
2.4.5	Regional laboratories	1,000,034					988,966	
2.5	Plant Products							
2.5.1	Crop protection	1,532,108					1,522,892	
2.5.2	Weed control	581,868					541,998	
2.5.3	Field crops	3,212,370					24,613,626	
2.5.4	Tree nursery and horticulture	2,629,177					2,361,936	
2.5.5	Horticulture research	2,525,484					2,654,044	
2.5.6	Soils	1,854,249					2,101,792	
2.5.7	Financial assistance - rapeseed crushers	1,446,000					1,451,274	
2.5.8	Weather modification	3,548,378					3,620,928	
		40,528,784	(4,899,819)	53,984,000	957,000	90,569,965	64,817,014	25,752,951

Statement No. 3.3 (cont'd)

AGRICULTURE
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3	Marketing Assistance							
3.1	Programme Support							
3.1.1	General services - marketing services	$ 90,078					$ 93,783	
3.1.2	General services - economic services	257,785					279,716	
3.1.3	Assistant deputy minister - economics and marketing	895,686					1,130,822	
3.1.4	Marketing administration	335,250					291,998	
3.1.5	Rural resources	6,741,156					6,218,324	
3.2	Marketing Services							
3.2.1	Food marketing	2,058,197					1,890,765	
3.2.2	Agriculture processing	877,472					12,157,857	
3.2.3	Commodity development	1,496,574					1,717,676	
3.2.4	Marketing Council	272,801					175,050	
3.2.5	Alberta Grain Commission	229,929					229,913	
3.2.6	Business analysis	282,013					304,890	
3.2.7	Food laboratories	1,466,352					1,532,211	
3.3	Economic Services							
3.3.1	Market analysis	528,096					584,308	
3.3.2	Regional economic services	588,327					604,236	
3.3.3	Statistics	341,249					329,719	
3.3.4	Resource economics	317,289					291,407	
3.3.5	Production economics	404,494					717,021	
3.3.6	Farm business management	827,559					793,253	
3.4	International Marketing							
3.4.1	United States	277,490					310,280	
3.4.2	Pacific Asia	170,235					244,005	
3.4.3	Latin America, Africa and Middle East	183,380					210,581	
3.4.4	Europe	258,125					262,530	
3.4.5	International marketing section	70,160					91,176	
3.4.6	General services	1,050,593					1,035,405	
		20,020,290	$ —	$ 11,910,000	$ —	$ 31,930,290	31,496,926	$ 433,364
	Less: capitalized as a voted non-budgetary disbursement	(787,500)	—	—	—	(787,500)	(787,500)	—
		19,232,790	—	11,910,000	—	31,142,790	30,709,426	433,364
4	Rural Development Assistance							
4.1	Programme Support							
4.1.1	General services - engineering and rural	382,107					288,994	
4.1.2	General services - advisory	1,209,519					1,334,541	
4.1.3	General services - Agriculture Development Committee	255,752					304,228	
4.1.4	Assistant deputy minister - development	109,145					118,255	
4.1.5	General services - home economics and 4H	219,333					202,922	
4.2	Family Farm Services							
4.2.1	Agriculture engineering	3,581,242					3,676,801	
4.2.2	Farm labour	123,026					151,632	
4.3	Advisory Services							
4.3.1	Lethbridge region	1,429,384					1,537,034	
4.3.2	Calgary region	1,140,268					1,262,522	
4.3.3	Red Deer region	1,310,163					1,443,954	
4.3.4	Vermilion region	1,427,336					1,552,123	
4.3.5	Barrhead region	1,319,922					1,409,320	
4.3.6	Fairview region	1,295,474					1,433,652	

Statement No. 3.3 (cont'd)

AGRICULTURE
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Funds Provided: Estimates	Funds Provided: Prior Year Liabilities	Funds Provided: Special Warrants	Funds Provided: Transfers	Funds Provided: Total Authorized	Expended	Unexpended (Over Expended)
4.4	Community Services							
4.4.1	Agricultural service boards	$ 3,889,812					$ 3,938,716	
4.4.2	4H	1,472,931					1,496,619	
4.4.3	Agriculture societies	288,062					289,858	
4.4.4	Home economics	3,668,062					3,657,177	
		23,121,538	$ —	$ —	$ 1,136,000	$ 24,257,538	24,098,348	$ 159,190
5	Agricultural Development Lending Assistance							
5.0.1	Alberta Agricultural Development Corporation	58,655,000	—	—	—	58,655,000	58,655,000	—
6	Hail and Crop Insurance Assistance							
6.0.1	Alberta Hail and Crop Insurance Corporation	5,945,000	—	—	—	5,945,000	5,497,460	447,540
7	Financing of Alberta Grain Terminals							
7.0.1	Alberta Terminals Ltd	3,608,164	—	—	—	3,608,164	3,608,000	164
	Less: capitalized as a voted non-budgetary disbursement	(3,608,164)	—	—	—	(3,608,164)	(3,608,000)	(164)
		—	—	—	—	—	—	—
	Department Total	$ 163,639,032	$ (4,899,819)(a)	$ 70,979,000	$ 2,118,000(b)	$ 231,836,213	$ 205,024,193	$ 26,812,020

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 3.4

AGRICULTURE
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada	$ 99,101	$ 129,317
Fees, Permits and Licences:		
Brand inspection	601,943	576,562
Soil and feed testing	144,308	160,285
Cow testing	139,448	169,421
Other	370,841	365,460
	1,256,540	1,271,728
Other Revenue:		
Refunds of Expenditure:		
Previous years' refunds	544,477	32,583
Milk Control Act	390,831	376,329
Other	233,151	96,812
Sales of assets	109,306	91,455
Miscellaneous	118,403	13,397
	1,396,168	610,576
Total revenue	$ 2,751,809	$ 2,011,621

SECTION 4

1982-83
PUBLIC ACCOUNTS

ATTORNEY GENERAL

Departmental Support Services
Court Services
Legal Services
Support for Legal Aid
Protection and Administration of Property Rights
Fatality Inquiries
Crimes Compensation
Public Utilities Regulation
Gaming Control and Licensing

The Ministry provides legal services to the Government and the various Government departments and is responsible for the administration of justice and enforcement of laws within the Province.

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4.3	Expenditure by Element	4.5
4.4	Revenue	4.7

Statement No. 4.1

ATTORNEY GENERAL STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 8,656,150	$ —	$ —	$ —	$ 8,656,150	$ 7,251,125	$ 1,405,025
2	Court Services							
2.1	Court Support Services	7,006,460	—	383,500	(166,528)	7,223,432	7,189,833	33,599
2.2	Court Operations	36,570,160	—	409,640	3,506,528	40,486,328	40,296,488	189,840
		43,576,620	—	793,140	3,340,000	47,709,760	47,486,321	223,439
3	Legal Services	18,358,720	—	60,780	1,840,000	20,259,500	19,980,551	278,949
4	Support for Legal Aid	6,824,000	—	1,987,522	—	8,811,522	8,811,522	—
5	Protection and Administration of Property Rights							
5.1	Public Trustee	4,142,620	—	—	490,000	4,632,620	4,428,726	203,894
5.2	Central Registry	3,195,500	—	—	(120,000)	3,075,500	2,774,973	300,527
5.3	Land Titles	8,679,530	—	—	200,000	8,879,530	8,524,995	354,535
5.4	Land Compensation	408,500	—	—	30,000	438,500	357,415	81,085
		16,426,150	—	—	600,000	17,026,150	16,086,109	940,041
6	Fatality Inquiries	2,778,350	—	—	84,000	2,862,350	2,576,054	286,296
7	Crimes Compensation	908,620	—	158,500	—	1,067,120	994,445	72,675
8	Public Utilities Regulation	2,723,740	—	—	—	2,723,740	2,312,438	411,302
9	Gaming Control and Licensing	451,640	—	—	8,000	459,640	303,997	155,643
	TOTAL 1983	$ 100,703,990	$ —	$ 2,999,942	$ 5,872,000(c)	$ 109,575,932	$ 105,802,562	$ 3,773,370
	TOTAL 1982 (a)	$ 82,494,102	$ (20,467)(b)	$ 2,662,700	$ 9,224,500(c)	$ 94,360,835	$ 92,547,102	$ 1,813,733

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 4.2

ATTORNEY GENERAL
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 4,388,120	$ —	$ —	$ 116,000	$ 4,504,120	$ 4,474,542	$ 29,578
	Supplies and services	4,135,550	—	—	(116,000)	4,019,550	2,680,846	1,338,704
	Grants	5,000	—	—	—	5,000	5,000	—
	Purchase of fixed assets	63,480	—	—	—	63,480	46,624	16,856
	Other	64,000	—	—	—	64,000	44,113	19,887
	TOTAL 1983	$ 8,656,150	$ —	$ —	$ —	$ 8,656,150	$ 7,251,125	$ 1,405,025
	TOTAL 1982 (a)	$ 6,910,392	$ —	$ 300,000	$ 159,000	$ 7,369,392	$ 6,924,075	$ 445,317
2	Court Services							
	Manpower	$ 30,191,300	$ —	$ 48,540	$ 3,340,000	$ 33,579,840	$ 33,332,810	$ 247,030
	Supplies and services	12,452,030	—	689,900	358,808	13,500,738	13,524,346	(23,608)
	Grants	159,200	—	5,000	—	164,200	164,200	—
	Purchase of fixed assets	774,090	—	49,700	(358,808)	464,982	464,965	17
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 43,576,620	$ —	$ 793,140	$ 3,340,000	$ 47,709,760	$ 47,486,321	$ 223,439
	TOTAL 1982	$ 34,733,350	$ —	$ 1,473,000	$ 7,029,500	$ 43,235,850	$ 43,053,761	$ 182,089
3	Legal Services							
	Manpower	$ 12,937,220	$ —	$ 55,980	$ 1,840,000	$ 14,833,200	$ 14,567,586	$ 265,614
	Supplies and services	5,048,810	—	4,800	—	5,053,610	5,066,486	(12,876)
	Grants	305,760	—	—	—	305,760	305,760	—
	Purchase of fixed assets	66,930	—	—	—	66,930	40,719	26,211
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 18,358,720	$ —	$ 60,780	$ 1,840,000	$ 20,259,500	$ 19,980,551	$ 278,949
	TOTAL 1982	$ 14,739,900	$ (20,467)	$ 490,700	$ 1,626,000	$ 16,836,133	$ 16,824,101	$ 12,032
4	Support for Legal Aid							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	6,824,000	—	1,987,522	—	8,811,522	8,811,522	
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 6,824,000	$ —	$ 1,987,522	$ —	$ 8,811,522	$ 8,811,522	$ —
	TOTAL 1982	$ 5,014,000	$ —	$ 399,000	$ —	$ 5,413,000	$ 5,413,000	$ —
5	Protection and Administration of Property Rights							
	Manpower	$ 12,913,510	$ —	$ —	$ 1,070,000	$ 13,983,510	$ 13,814,404	$ 169,106
	Supplies and services	3,266,190	—	—	(510,000)	2,756,190	2,064,468	691,722
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	246,450	—	—	40,000	286,450	207,237	79,213
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 16,426,150	$ —	$ —	$ 600,000	$ 17,026,150	$ 16,086,109	$ 940,041
	TOTAL 1982	$ 13,956,950	$ —	$ —	$ 410,000	$ 14,366,950	$ 14,176,939	$ 190,011

Statement No. 4.2 (cont'd)

ATTORNEY GENERAL STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

Vote and Ref. No.	Programme/Object	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Fatality Inquiries							
	Manpower	$ 1,236,870	$ —	$ —	$ 84,000	$ 1,320,870	$ 1,303,989	$ 16,881
	Supplies and services	1,508,650	—	—	—	1,508,650	1,244,946	263,704
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	32,830	—	—	—	32,830	27,119	5,711
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 2,778,350	$ —	$ —	$ 84,000	$ 2,862,350	$ 2,576,054	$ 286,296
	TOTAL 1982	$ 3,542,660	$ —	$ —	$ —	$ 3,542,660	$ 3,229,452	$ 313,208
7	Crimes Compensation							
	Manpower	$ 50,600	$ —	$ —	$ —	$ 50,600	$ 46,849	$ 3,751
	Supplies and services	131,860	—	—	—	131,860	104,663	27,197
	Grants	723,410	—	158,500	—	881,910	841,989	39,921
	Purchase of fixed assets	2,750	—	—	—	2,750	944	1,806
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 908,620	$ —	$ 158,500	$ —	$ 1,067,120	$ 994,445	$ 72,675
	TOTAL 1982	$ 855,990	$ —	$ —	$ —	$ 855,990	$ 648,348	$ 207,642
8	Public Utilities Regulation							
	Manpower	$ 2,027,040	$ —	$ —	$ —	$ 2,027,040	$ 2,003,540	$ 23,500
	Supplies and services	679,700	—	—	—	679,700	304,077	375,623
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	17,000	—	—	—	17,000	4,821	12,179
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 2,723,740	$ —	$ —	$ —	$ 2,723,740	$ 2,312,438	$ 411,302
	TOTAL 1982	$ 2,305,210	$ —	$ —	$ —	$ 2,305,210	$ 1,998,776	$ 306,434
9	Gaming Control and Licensing							
	Manpower	$ 211,640	$ —	$ —	$ 8,000	$ 219,640	$ 216,006	$ 3,634
	Supplies and services	222,500	—	—	—	222,500	87,991	134,509
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	17,500	—	—	—	17,500	—	17,500
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 451,640	$ —	$ —	$ 8,000	$ 459,640	$ 303,997	$ 155,643
	TOTAL 1982 (a)	$ 435,650	$ —	$ —	$ —	$ 435,650	$ 278,650	$ 157,000
	Department Total 1983	$ 100,703,990	$ —	$ 2,999,942	$ 5,872,000(c)	$ 109,575,932	$ 105,802,562	$ 3,773,370
	Department Total 1982 (a)	$ 82,494,102	$ (20,467)(b)	$ 2,662,700	$ 9,224,500(c)	$ 94,360,835	$ 92,547,102	$ 1,813,733

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 4.3

ATTORNEY GENERAL
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
1.0.1	Minister's office	$ 189,880					$ 168,299	
1.0.2	Deputy minister's office	255,190					228,328	
1.0.3	Administrative services	2,441,020					2,294,389	
1.0.4	Planning research and development	1,035,710					706,589	
1.0.5	Executive management	622,500					464,577	
1.0.6	Personnel	1,004,240					818,347	
1.0.7	Finance	3,107,610					2,570,596	
		8,656,150	$ —	$ —	$ —	$ 8,656,150	7,251,125	$ 1,405,025
2	Court Services							
2.1	Court Support Services							
2.1.1	General administration	1,895,300					1,729,278	
2.1.2	Central reporting services	519,130					491,992	
2.1.3	Chief provincial judge's office	266,100					243,875	
2.1.4	Law libraries	1,881,580					1,813,690	
2.1.5	Justices of the peace	359,950					250,025	
2.1.6	Court system improvements	2,084,400					2,660,973	
2.2	Court Operations							
2.2.1	Calgary	11,236,640					12,157,670	
2.2.2	Edmonton	12,749,230					14,059,684	
2.2.3	Grande Prairie	1,221,800					1,381,324	
2.2.4	Lethbridge	1,814,280					1,968,627	
2.2.5	Red Deer	1,681,840					1,857,105	
2.2.6	Drumheller	320,140					356,243	
2.2.7	Fort Macleod	356,380					396,833	
2.2.8	Hanna	82,920					90,601	
2.2.9	Medicine Hat	856,850					953,928	
2.2.10	Peace River	757,090					892,578	
2.2.11	Vegreville	267,700					345,235	
2.2.12	Wetaskiwin	644,520					749,267	
2.2.13	Fort McMurray	754,130					727,069	
2.2.14	St. Paul	432,380					441,050	
2.2.15	Edson	85,800					45,266	
2.2.16	Hinton	286,850					365,261	
2.2.17	Stony Plain	428,650					581,840	
2.2.18	Sherwood Park	271,550					277,985	
2.2.19	St. Albert	748,950					890,163	
2.2.20	Fort Saskatchewan	351,270					361,501	
2.2.21	Banff	216,700					221,866	
2.2.22	High Prairie	215,610					236,939	
2.2.23	Vermilion	213,230					268,238	
2.2.24	Camrose	264,040					287,563	
2.2.25	Leduc	311,610					382,652	
		43,576,620	—	793,140	3,340,000	47,709,760	47,486,321	223,439
3	Legal Services							
3.0.1	Crown Counsel	8,928,840					10,633,211	
3.0.2	Legal research and analysis	293,300					267,115	
3.0.3	Law reform (University of Alberta)	289,960					289,960	
3.0.4	Legislative Counsel	1,269,630					1,382,485	
3.0.5	Civil law division	5,869,390					5,769,590	
3.0.6	Gaming control	1,146,600					1,170,029	
3.0.7	Assistant deputy minister's office - law	451,800					407,381	
3.0.8	Board of review	109,200					60,780	
		18,358,720	—	60,780	1,840,000	20,259,500	19,980,551	278,949

Statement No. 4.3 (cont'd)

ATTORNEY GENERAL
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4	Support for Legal Aid							
4.0.1	Legal aid plan	$ 6,824,000	$ —	$ 1,987,522	$ —	$ 8,811,522	$ 8,811,522	$ —
5	Protection and Administration of Property Rights							
5.1	Public Trustee							
5.1.1	Public trustee office - Calgary	1,167,030					1,214,955	
5.1.2	Public trustee office - Edmonton	2,975,590					3,213,770	
5.2	Central Registry							
5.2.1	Personal property registration	3,195,500					2,774,973	
5.3	Land Titles							
5.3.1	Land titles - Calgary	3,987,520					3,875,802	
5.3.2	Land titles - Edmonton	4,692,010					4,649,194	
5.4	Land Compensation							
5.4.1	Land Compensation Board	408,500					357,415	
		16,426,150	—	—	600,000	17,026,150	16,086,109	940,041
6	Fatality Inquiries							
6.0.1	Medical examiner - Calgary	1,315,670					1,160,936	
6.0.2	Medical examiner - Edmonton	1,462,680					1,415,118	
		2,778,350	—	—	84,000	2,862,350	2,576,054	286,296
7	Crimes Compensation							
7.0.1	Crimes Compensation Board	908,620	—	158,500	—	1,067,120	994,445	72,675
8	Public Utilities Regulation							
8.0.1	Public Utilities Board	2,723,740	—	—	—	2,723,740	2,312,438	411,302
9	Gaming Control and Licensing							
9.0.1	Alberta Gaming Commission	451,640	—	—	8,000	459,640	303,997	155,643
	Department Total	$ 100,703,990	$ —	$ 2,999,942	$ 5,872,000(a)	$ 109,575,932	$ 105,802,562	$ 3,773,370

(a) Transferred from the salary contingency fund.

Statement No. 4.4

ATTORNEY GENERAL
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Legal aid	$ 2,623,040	$ 2,477,858
Other	225,000	233,772
	2,848,040	2,711,630
Fees, Permits and Licences:		
Land titles	21,365,030	26,765,098
Clerks of the Court Act	3,710,567	3,616,414
Public Trustee Act	2,123,567	1,762,797
Registrar's Assurance Fund	1,700,258	1,395,991
Sheriffs' Act	1,637,620	1,345,118
Central registry	1,378,986	1,077,480
Lottery licences	1,330,827	1,165,360
Other	281,276	249,112
	33,528,131	37,377,370
Other Revenue:		
Refunds of expenditure:		
Salaries and expenses	119,659	138,387
Previous years' refunds	97,621	69,068
Fines and penalties:		
Federal statute fines	9,388,908	10,754,113
Provincial statute fines	9,220,441	9,901,183
Miscellaneous	835,001	646,536
	19,661,630	21,509,287
Total revenue	$56,037,801	$61,598,287

SECTION 5

1982-83
PUBLIC ACCOUNTS

CONSUMER AND CORPORATE AFFAIRS

Departmental Support Services
Consumer Services
Business Registration and Regulation
Regulation of Securities Markets

The Ministry is responsible for the development and management of programmes designed to advise consumers of their rights and responsibilities, and foster the orderly development of business activity in a market-place assured of fair standards of commercial endeavour.

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Statement No. 5.1

CONSUMER AND CORPORATE AFFAIRS STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Central Support Services	$ 2,894,759	$ —	$ —	$ 104,741	$ 2,999,500	$ 2,879,633	$ 119,867
1.2	Regional Delivery	3,412,190	—	—	150,400	3,562,590	3,501,388	61,202
		6,306,949	—	—	255,141	6,562,090	6,381,021	181,069
2	Consumer Services	1,235,885	—	—	57,600	1,293,485	1,248,177	45,308
3	Business Registration and Regulation							
3.1	Programme Support	785,410	—	—	(14,000)	771,410	695,763	75,647
3.2	Regulation of Insurance Industries	182,650	—	—	32,000	214,650	189,180	25,470
3.3	Regulation of Automobile Insurance Premium	111,980	—	—	16,500	128,480	120,331	8,149
3.4	Business Incorporation and Registration	4,443,840	—	—	(53,700)	4,390,140	3,753,358	636,782
3.5	Registration and Regulation of Trust Companies	124,590	—	—	10,500	135,090	120,523	14,567
3.6	Regulation of Credit Unions	118,240	—	—	13,200	131,440	122,921	8,519
3.7	Licensing	418,270	—	—	32,000	450,270	390,470	59,800
3.8	Regulation of Credit Grantors	185,690	—	—	7,000	192,690	164,738	27,952
3.9	Regulation of Business Practices	219,160	—	—	(2,500)	216,660	156,082	60,578
3.10	Regulation of Real Estate	194,180	—	—	9,000	203,180	192,925	10,255
3.11	Regulation of Cooperatives	97,980	—	—	(50,000)	47,980	43,799	4,181
		6,881,990	—	—	—	6,881,990	5,950,090	931,900
4	Regulation of Securities Markets	3,138,170	—	685,000	—	3,823,170	3,357,965	465,205
	TOTAL 1983	$ 17,562,994(b)	$ —	$ 685,000	$ 312,741(c)	$ 18,560,735	$ 16,937,253	$ 1,623,482
	TOTAL 1982 (a)	$ 14,723,041	$ —	$ 1,100,000	$ 265,500(c)	$ 16,088,541	$ 14,224,101	$ 1,864,440

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Includes $45,264 transferred from Culture under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 5.2

CONSUMER AND CORPORATE AFFAIRS STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	**Departmental Support Services**							
	Manpower	$ 5,119,954	$ —	$ —	$ 298,141	$ 5,418,095	$ 5,384,873	$ 33,222
	Supplies and services	1,070,520	—	—	(55,950)	1,014,570	873,436	141,134
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	77,475	—	—	12,950	90,425	85,714	4,711
	Other	39,000	—	—	—	39,000	36,998	2,002
	TOTAL 1983	$ 6,306,949	$ —	$ —	$ 255,141	$ 6,562,090	$ 6,381,021	$ 181,069
	TOTAL 1982 (a)	$ 5,559,612	$ —	$ —	$ 265,500	$ 5,825,112	$ 5,581,025	$ 244,087
2	**Consumer Services**							
	Manpower	$ 729,350	$ —	$ —	$ 57,600	$ 786,950	$ 780,094	$ 6,856
	Supplies and services	502,035	—	—	(1,300)	500,735	464,498	36,237
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	4,500	—	—	1,300	5,800	3,585	2,215
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 1,235,885	$ —	$ —	$ 57,600	$ 1,293,485	$ 1,248,177	$ 45,308
	TOTAL 1982	$ 1,124,291	$ —	$ —	$ —	$ 1,124,291	$ 1,039,282	$ 85,009
3	**Business Registration and Regulation**							
	Manpower	$ 3,525,600	$ —	$ —	$ 5,000	$ 3,530,600	$ 3,515,282	$ 15,318
	Supplies and services	3,168,570	—	—	(15,000)	3,153,570	2,294,849	858,721
	Grants	115,000	—	—	—	115,000	66,940	48,060
	Purchase of fixed assets	72,820		—	10,000	82,820	73,019	9,801
	Other	—		—	—	—	—	—
	TOTAL 1983	$ 6,881,990	$ —	$ —	$ —	$ 6,881,990	$ 5,950,090	$ 931,900
	TOTAL 1982 (a)	$ 5,420,559	$ —	$ —	$ —	$ 5,420,559	$ 4,763,985	$ 656,574
4	**Regulation of Securities Markets**							
	Manpower	$ 1,897,970	$ —	$ —	$ —	$ 1,897,970	$ 1,696,069	$ 201,901
	Supplies and services	1,209,200	—	685,000	(29,900)	1,864,300	1,619,358	244,942
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	31,000	—	—	29,900	60,900	42,538	18,362
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 3,138,170	$ —	$ 685,000	$ —	$ 3,823,170	$ 3,357,965	$ 465,205
	TOTAL 1982 (a)	$ 2,618,579	$ —	$ 1,100,000	$ —	$ 3,718,579	$ 2,839,809	$ 878,770
	Department Total 1983	$ 17,562,994(b)	$ —	$ 685,000	$ 312,741(c)	$ 18,560,735	$ 16,937,253	$ 1,623,482
	Department Total 1982 (a)	$ 14,723,041	$ —	$ 1,100,000	$ 265,500(c)	$ 16,088,541	$ 14,224,101	$ 1,864,440

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation

(b) Includes $45,264 transferred from Culture under authority of the Public Service Administrative Transfers Act

(c) Transferred from the salary contingency fund

Statement No. 5.3

CONSUMER AND CORPORATE AFFAIRS STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	**Departmental Support Services**							
1.1	**Central Support Services**							
1.1.1	Minister's office	$ 150,590					$ 158,082	
1.1.2	Executive management	470,479					473,455	
1.1.3	Financial services	199,720					219,868	
1.1.4	Personnel and staff development	220,045					225,096	
1.1.5	Research and planning	128,310					132,810	
1.1.6	Audit	345,720					319,983	
1.1.7	Administrative services	467,965					495,377	
1.1.8	Information systems	887,750					828,035	
1.1.9	Communications	24,180					26,927	
1.2	**Regional Delivery**							
1.2.1	Regional offices	3,412,190					3,501,388	
		6,306,949	$ —	$ —	$ 255,141	$ 6,562,090	6,381,021	$ 181,069
2	**Consumer Services**							
2.0.1	Consumer education	633,435					623,952	
2.0.2	Resource centre	210,740					211,016	
2.0.3	Family financial counselling	391,710					413,209	
		1,235,885	—	—	57,600	1,293,485	1,248,177	45,308
3	**Business Registration and Regulation**							
3.1	**Programme Support**							
3.1.1	Administration and programme development	785,410					695,763	
3.2	**Regulation of Insurance Industries**							
3.2.1	Insurance programme	182,650					189,180	
3.3	**Regulation of Automobile Insurance Premium**							
3.3.1	Automobile Insurance Board	111,980					120,331	
3.4	**Business Incorporation and Registration**							
3.4.1	Administrative support	3,213,420					2,634,006	
3.4.2	Corporate reorganization	518,540					435,930	
3.4.3	Public information	303,300					329,876	
3.4.4	Incorporation and registration	408,580					353,546	
3.5	**Registration and Regulation of Trust Companies**							
3.5.1	Trust companies programme	124,590					120,523	
3.6	**Regulation of Credit Unions**							
3.6.1	Credit union programme	118,240					122,921	
3.7	**Licensing**							
3.7.1	Licensing programme	418,270					390,470	
3.8	**Regulation of Credit Grantors**							
3.8.1	Credit programme	185,690					164,738	
3.9	**Regulation of Business Practices**							
3.9.1	Standards programme	219,160					156,082	
3.10	**Regulation of Real Estate**							
3.10.1	Real estate programme	194,180					192,925	
3.11	**Regulation of Cooperatives**							
3.11.1	Cooperative programme	97,980					43,799	
		6,881,990	—	—	—	6,881,990	5,950,090	931,900

CONSUMER AND CORPORATE AFFAIRS
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Funds Provided: Estimates	Funds Provided: Prior Year Liabilities	Funds Provided: Special Warrants	Funds Provided: Transfers	Funds Provided: Total Authorized	Expended	Unexpended (Over Expended)
4	Regulation of Securities Markets							
4.0.1	Administrative support	$ 1,617,270					$ 2,193,976	
4.0.2	Security analysis	978,350					669,523	
4.0.3	Registrar of security dealers	81,660					81,694	
4.0.4	Investigations	460,890					412,772	
		3,138,170	$ —	$ 685,000	$ —	$ 3,823,170	3,357,965	$ 465,205
	Department Total	$ 17,562,994(a)	$ —	$ 685,000	$ 312,741(b)	$ 18,560,735	$ 16,937,253	$ 1,623,482

(a) Includes $45,264 transferred from Culture under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

Statement No. 5.4

CONSUMER AND CORPORATE AFFAIRS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Taxes:		
Insurance Corporation Tax Act	$32,727,568	$28,153,119
Fees, Permits and Licences:		
Business Corporations Act	4,419,429	3,247,024
Alberta Securities Commission	366,832	349,522
Licensing of Trades and Businesses Act	313,397	756,803
Real estate agents	250,454	297,119
Credit union examination	240,865	220,122
Insurance companies	162,953	157,527
Other	218,285	175,110
	5,972,215	5,203,227
Other Revenue:		
Refunds of expenditure	6,521	59
Miscellaneous	30,578	35,892
	37,099	35,951
Total revenue	$38,736,882	$33,392,297

SECTION 6

1982-83
PUBLIC ACCOUNTS

CULTURE

Departmental Support Services
Cultural Development
Historical Resources Development
75th Anniversary Celebrations

The Ministry is responsible for the development and support of cultural programmes and services, and the restoration and conservation of historical resources.

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6.3	Expenditure by Element	6.4
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Statement No. 6.1

CULTURE
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 2,597,524	$ —	$ —	$ 265,300	$ 2,862,824	$ 2,818,979	$ 43,845
2	Cultural Development							
2.1	Programme Support	220,617	—	—	31,347	251,964	251,386	578
2.2	Visual Arts	1,664,248	—	—	104,997	1,769,245	1,763,505	5,740
2.3	Performing Arts	5,973,880	—	823,959	44,558	6,842,397	6,818,249	24,148
2.4	Film and Literary Arts	717,481	—	—	(16,041)	701,440	690,603	10,837
2.5	Library Services	10,555,459	—	108,100	58,001	10,721,560	10,625,830	95,730
2.6	Cultural Heritage	1,218,924	—	17,800	27,118	1,263,842	1,261,368	2,474
2.7	Cultural Facilities	1,342,667	—	—	151,101	1,493,768	1,415,826	77,942
2.8	Film Censorship	206,097	—	—	17,963	224,060	221,748	2,312
2.9	Major Cultural Facilities Development	29,406,110	—	5,065,500	51,740	34,523,350	34,471,924	51,426
		51,305,483	—	6,015,359	470,784	57,791,626	57,520,439	271,187
3	Historical Resources Development							
3.1	Programme Support	314,806	—	100,000	61,120	475,926	472,611	3,315
3.2	Archaeological Survey	874,803	—	—	127,742	1,002,545	999,856	2,689
3.3	Archival Acquisition, Preservation and Storage	674,104	—	—	69,179	743,283	741,852	1,431
3.4	Financial Assistance for Heritage Preservation	3,907,472	—	—	2,399	3,909,871	3,908,773	1,098
3.5	Historic Sites Preservation	3,789,046	—	—	450,735	4,239,781	4,152,387	87,394
3.6	Historical Resource Facilities	6,823,384	—	—	(370,726)	6,452,658	6,159,799	292,859
		16,383,615	—	100,000	340,449	16,824,064	16,435,278	388,786
	Department Total	70,286,622	—	6,115,359	1,076,533	77,478,514	76,774,696	703,818
4	75th Anniversary Celebrations							
4.1	Planning and Administration	—	—	19,500	—	19,500	13,408	6,092
4.4	Cultural Programmes	886,000	—	12,500	—	898,500	898,500	—
		886,000	—	32,000	—	918,000	911,908	6,092
	GRAND TOTAL 1983	$ 71,172,622(b)	$ —	$ 6,147,359	$ 1,076,533(c)	$ 78,396,514	$ 77,686,604	$ 709,910
	GRAND TOTAL 1982 (a)	$ 33,661,946	$ —	$ 1,143,722	$ 626,308(c)	$ 35,431,976	$ 35,042,925	$ 389,051

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Net of $7,135,795 transferred to Consumer and Corporate Affairs ($45,264) and Economic Development ($7,090,531) under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

CULTURE
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 1,762,004	$ —	$ —	$ 265,300	$ 2,027,304	$ 1,988,014	$ 39,290
	Supplies and services	779,475	—	—	(15,000)	764,475	763,996	479
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	17,045	—	—	15,000	32,045	31,131	914
	Other	39,000	—	—	—	39,000	35,838	3,162
	TOTAL 1983	$ 2,597,524	$ —	$ —	$ 265,300	$ 2,862,824	$ 2,818,979	$ 43,845
	TOTAL 1982 (a)	$ 2,255,003	$ —	$ 30,121	$ 202,857	$ 2,487,981	$ 2,469,044	$ 18,937
2	Cultural Development							
	Manpower	$ 3,552,873	$ —	$ —	$ 379,751	$ 3,932,624	$ 3,895,693	$ 36,931
	Supplies and services	2,304,611	—	—	(23,967)	2,280,644	2,097,964	182,680
	Grants	44,823,746	—	6,015,359	—	50,839,105	50,835,081	4,024
	Purchase of fixed assets	624,253	—	—	115,000	739,253	691,701	47,552
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 51,305,483	$ —	$ 6,015,359	$ 470,784	$ 57,791,626	$ 57,520,439	$ 271,187
	TOTAL 1982 (a)	$ 19,066,968	$ —	$ 1,113,601	$ 216,692	$ 20,397,261	$ 20,192,359	$ 204,902
3	Historical Resources Development							
	Manpower	$ 6,421,443	$ —	$ —	$ 990,449	$ 7,411,892	$ 7,123,571	$ 288,321
	Supplies and services	4,886,784	—	—	(755,500)	4,131,284	4,034,034	97,250
	Grants	3,921,709	—	100,000	—	4,021,709	4,021,411	298
	Purchase of fixed assets	1,153,679	—	—	105,500	1,259,179	1,256,262	2,917
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 16,383,615	$ —	$ 100,000	$ 340,449	$ 16,824,064	$ 16,435,278	$ 388,786
	TOTAL 1982 (a)	$ 11,204,289	$ —	$ —	$ 206,759	$ 11,411,048	$ 11,330,519	$ 80,529
	Department Total 1983	$ 70,286,622	$ —	$ 6,115,359	$ 1,076,533	$ 77,478,514	$ 76,774,696	$ 703,818
	Department Total 1982 (a)	$ 32,526,260	$ —	$ 1,143,722	$ 626,308	$ 34,296,290	$ 33,991,922	$ 304,368
4	75th Anniversary Celebrations							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	32,000	—	32,000	25,908	6,092
	Grants	886,000	—	—	—	886,000	886,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 886,000	$ —	$ 32,000	$ —	$ 918,000	$ 911,908	$ 6,092
	TOTAL 1982	$ 1,135,686	$ —	$ —	$ —	$ 1,135,686	$ 1,051,003	$ 84,683
	GRAND TOTAL 1983	$ 71,172,622(b)	$ —	$ 6,147,359	$ 1,076,533(c)	$ 78,396,514	$ 77,686,604	$ 709,910
	GRAND TOTAL 1982 (a)	$ 33,661,946	$ —	$ 1,143,722	$ 626,308(c)	$ 35,431,976	$ 35,042,925	$ 389,051

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Net of $7,135,795 transferred to Consumer and Corporate Affairs ($45,264) and Economic Development ($7,090,531) under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 6.3

CULTURE
STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 203,580					$ 200,994	
1.0.2	Deputy minister's office	296,134					337,256	
1.0.3	Financial services	814,017					896,344	
1.0.4	Personnel	197,540					235,796	
1.0.5	Communications	179,468					196,267	
1.0.6	Departmental library	117,925					130,889	
1.0.7	Records management	73,370					68,288	
1.0.8	Executive director for finance and administration	109,264					121,189	
1.0.9	Special programmes	606,226					631,956	
		2,597,524	$ —	$ —	$ 265,300	$ 2,862,824	2,818,979	$ 43,845
2	Cultural Development							
2.1	Programme Support							
2.1.1	Administrative support	220,617					251,386	
2.2	Visual Arts							
2.2.1	Administrative support	808,645					903,541	
2.2.2	Financial assistance	680,600					680,600	
2.2.3	Workshops and development	101,149					104,482	
2.2.4	Exposure	73,854					74,882	
2.3	Performing Arts							
2.3.1	Administrative support	791,847					800,482	
2.3.2	Financial assistance	3,491,535					4,267,905	
2.3.3	Workshops and development	654,496					704,184	
2.3.4	Exposure	976,002					1,029,679	
2.3.5	Major productions	60,000					16,000	
2.4	Film and Literary Arts							
2.4.1	Administrative support	282,755					280,407	
2.4.2	Financial assistance	374,717					373,733	
2.4.3	Workshops and development	60,009					36,464	
2.5	Library Services							
2.5.1	Administrative support	580,709					182,529	
2.5.2	Financial assistance	9,251,708					9,387,454	
2.5.3	Workshops and development	72,820					254,710	
2.5.4	Alberta Library Board	114,700					70,038	
2.5.5	Bibliographic services	535,522					731,098	
2.6	Cultural Heritage							
2.6.1	Administrative support	353,823					385,728	
2.6.2	Financial assistance	637,769					616,000	
2.6.3	Exposure	227,332					259,640	
2.7	Cultural Facilities							
2.7.1	Northern Alberta Jubilee Auditorium	682,727					698,399	
2.7.2	Southern Alberta Jubilee Auditorium	659,940					717,427	
2.8	Film Censorship							
2.8.1	Film censorship	206,097					221,748	
2.9	Major Cultural Facilities Development							
2.9.1	Administrative support	28,426,884					33,436,901	
2.9.2	Financial assistance	905,643					962,930	
2.9.3	Research and consultation	73,583					72,092	
		51,305,483	—	6,015,359	470,784	57,791,626	57,520,439	271,187

Statement No. 6.3 (cont'd)

CULTURE
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3	Historical Resources Development							
3.1	Programme Support							
3.1.1	Assistant deputy minister	$ 253,549					$ 407,837	
3.1.2	Administrative support	61,257					64,774	
3.2	Archaeological Survey							
3.2.1	Administrative support	93,031					102,736	
3.2.2	Resource planning and management	781,772					897,120	
3.3	Archival Acquisition, Preservation and Storage							
3.3.1	Administrative support	220,853					241,368	
3.3.2	Acquisition, preservation and storage	453,251					500,484	
3.4	Financial Assistance for Heritage Preservation							
3.4.1	Administrative support	29,023					30,568	
3.4.2	Grants for heritage preservation	1,134,066					1,133,822	
3.4.3	Alberta Heritage Foundation	133,250					133,250	
3.4.4	Glenbow - Alberta Institute	2,611,133					2,611,133	
3.5	Historic Sites Preservation							
3.5.1	Administrative support	1,419,203					1,658,140	
3.5.2	Research	691,342					735,930	
3.5.3	Restoration services	1,048,168					1,198,975	
3.5.4	Sites - various	630,333					559,342	
3.6	Historical Resource Facilities							
3.6.1	Provincial Museum	3,640,993					3,957,873	
3.6.2	Dinosaur Research Institute and Museum	3,182,391					2,027,970	
3.6.5	Alberta Museum of Technology	—					173,956	
		16,383,615	$ —	$ 100,000	$ 340,449	$ 16,824,064	16,435,278	$ 388,786
	Department Total	70,286,622	—	6,115,359	1,076,533	77,478,514	76,774,696	703,818
4	75th Anniversary Celebrations							
4.1	Planning and Administration							
4.1.5	General administration	—					13,408	
4.4	Cultural Programmes							
4.4.4	Canadian encyclopedia	886,000					886,000	
4.4.7	Photography in Alberta	—					12,500	
		886,000	—	32,000	—	918,000	911,908	6,092
	GRAND TOTAL	$ 71,172,622(a)	$ —	$ 6,147,359	$ 1,076,533(b)	$ 78,396,514	$ 77,686,604	$ 709,910

(a) Net of $7,135,795 transferred to Consumer and Corporate Affairs ($45,264) and Economic Development ($7,090,531) under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

Statement No. 6.4

CULTURE
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
National Museum core funding	$ 187,000	$ 191,500
Other	25,800	28,400
	212,800	219,900
Fees, Permits and Licences:		
Cultural development	118,316	107,697
Other	58,215	58,721
	176,531	166,418
Other Revenue:		
Refunds of expenditure	23,058	140,072
Miscellaneous:		
Jubilee Auditoriums	817,625	916,650
Other	54,631	75,676
	895,314	1,132,398
Total revenue	$ 1,284,645	$ 1,518,716

SECTION 7

1982-83
PUBLIC ACCOUNTS

ECONOMIC DEVELOPMENT

Economic Development and International Trade
Financing - Economic Development Projects
International Assistance

The Ministry is responsible for the implementation of the economic strategy of the Government of Alberta.

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Statement No. 7.1

ECONOMIC DEVELOPMENT STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Economic Development and International Trade							
1.1	Programme Support	$ 2,659,000	$ —	$ —	$ 281,000	$ 2,940,000	$ 2,673,493	$ 266,507
1.2	Planning and Services	4,611,200	—	—	76,500	4,687,700	3,837,059	850,641
1.3	Development of Industrial Programmes	6,246,900	—	—	(320,500)	5,926,400	4,441,678	1,484,722
1.4	International Trade	5,045,200	—	—	(37,000)	5,008,200	4,517,556	490,644
		18,562,300	—	—	—	18,562,300	15,469,786	3,092,514
2	Financing - Economic Development Projects							
2.1	Railway Relocation	334,000	—	—	—	334,000	61,100	272,900
2.2	Grain Handling - Storage Facilities	31,600,000	—	—	—	31,600,000	30,852,906	747,094
2.3	High Technology	—	—	5,600,000	—	5,600,000	5,286,449	313,551
		31,934,000	—	5,600,000	—	37,534,000	36,200,455	1,333,545
	Less: capitalized as a voted non-budgetary disbursement	(27,500,000)	—	(5,600,000)	—	(33,100,000)	(32,049,215)	(1,050,785)
		4,434,000	—	—	—	4,434,000	4,151,240	282,760
3	International Assistance	7,090,531	—	—	12,732	7,103,263	7,100,706	2,557
	TOTAL 1983	$ 30,086,831(b)	$ —	$ —	$ 12,732(c)	$ 30,099,563	$ 26,721,732	$ 3,377,831
	TOTAL 1982 (a)	$ 17,724,534	$ —	$ 3,613,000	$ 192,891(c)	$ 21,530,425	$ 20,991,189	$ 539,236

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Includes $7,090,531 transferred from Culture under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 7.2

ECONOMIC DEVELOPMENT STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Economic Development and International Trade							
	Manpower	$ 7,666,200	$ —	$ —	$ —	$ 7,666,200	$ 7,495,138	$ 171,062
	Supplies and services	9,565,500	—	—	(41,940)	9,523,560	6,786,594	2,736,966
	Grants	1,187,800	—	—	—	1,187,800	1,021,204	166,596
	Purchase of fixed assets	64,800	—	—	41,940	106,740	95,292	11,448
	Other	78,000	—	—	—	78,000	71,558	6,442
	TOTAL 1983	$ 18,562,300	$ —	$ —	$ —	$ 18,562,300	$ 15,469,786	$ 3,092,514
	TOTAL 1982	$ 12,803,665	$ —	$ 1,353,000	$ 180,000	$ 14,336,665	$ 13,813,008	$ 523,657
2	Financing - Economic Development Projects							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	4,100,000	—	1,850,000	(1,850,000)	4,100,000	4,090,140	9,860
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	27,834,000	—	3,750,000	1,850,000	33,434,000	32,110,315	1,323,685
		31,934,000	—	5,600,000	—	37,534,000	36,200,455	1,333,545
	Less capitalized as a voted non-budgetary disbursement	(27,500,000)	—	(5,600,000)	—	(33,100,000)	(32,049,215)	(1,050,785)
	TOTAL 1983	$ 4,434,000	$ —	$ —	$ —	$ 4,434,000	$ 4,151,240	$ 282,760
	TOTAL 1982	$ —	$ —	$ 60,000	$ —	$ 60,000	$ 45,000	$ 15,000
3	International Assistance							
	Manpower	$ 64,436	$ —	$ —	$ 12,732	$ 77,168	$ 76,559	$ 609
	Supplies and services	26,095	—	—	—	26,095	24,207	1,888
	Grants	7,000,000	—	—	—	7,000,000	6,999,940	60
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 7,090,531	$ —	$ —	$ 12,732	$ 7,103,263	$ 7,100,706	$ 2,557
	TOTAL 1982 (a)	$ 4,920,869	$ —	$ 2,200,000	$ 12,891	$ 7,133,760	$ 7,133,181	$ 579
	Department Total 1983	$ 30,086,831(b)	$ —	$ —	$ 12,732(c)	$ 30,099,563	$ 26,721,732	$ 3,377,831
	Department Total 1982 (a)	$ 17,724,534	$ —	$ 3,613,000	$ 192,891(c)	$ 21,530,425	$ 20,991,189	$ 539,236

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation

(b) Includes $7,090,531 transferred from Culture under authority of the Public Service Administrative Transfers Act

(c) Transferred from the salary contingency fund

Statement No. 7.3

ECONOMIC DEVELOPMENT STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No	Programme Element	Funds Provided: Estimates	Funds Provided: Prior Year Liabilities	Funds Provided: Special Warrants	Funds Provided: Transfers	Funds Provided: Total Authorized	Expended	Unexpended (Over Expended)
1	Economic Development and International Trade							
1.1	Programme Support							
1.1.1	Minister's office - economic development	$ 244,700					$ 224,355	
1.1.2	Minister's office - economic development international trade	327,700					313,570	
1.1.3	Deputy minister - planning and services	169,700					169,918	
1.1.4	Deputy minister - development and trade	227,600					203,320	
1.1.5	Administration branch	1,689,300					1,762,331	
1.2	Planning and Services							
1.2.1	Assistant deputy minister's office	136,500					128,632	
1.2.2	Transportation services branch	2,679,500					2,152,919	
1.2.3	Strategic planning branch	1,795,200					1,555,508	
1.3	Development of Industrial Programmes							
1.3.1	Assistant deputy minister - development	150,600					164,503	
1.3.2	Industry development branch	3,282,000					2,483,666	
1.3.3	Process industry development branch	2,814,300					1,793,509	
1.4	International Trade							
1.4.2	Trade development branch	4,308,100					4,119,644	
1.4.3	International operations	737,100					397,911	
		18,562,300	$ —	$ —	$ —	$ 18,562,300	15,469,786	$ 3,092,514
2	Financing - Economic Development Projects							
2.1	Railway Relocation							
2.1.1	Lethbridge project	334,000					61,100	
2.2	Grain Handling - Storage Facilities							
2.2.1	Prince Rupert Grain Terminal	31,600,000					30,852,906	
2.3	High Technology							
2.3.1	Medical and pharmaceutical	—					3,900,000	
2.3.2	Energy	—					1,386,449	
		31,934,000	—	5,600,000	—	37,534,000	36,200,455	1,333,545
	Less: capitalized as a voted non-budgetary disbursement	(27,500,000)	—	(5,600,000)	—	(33,100,000)	(32,049,215)	(1,050,785)
		4,434,000	—	—	—	4,434,000	4,151,240	282,760
3	International Assistance							
3.0.1	Administrative support	90,531					100,766	
3.0.2	Financial assistance	7,000,000					6,999,940	
		7,090,531	—	—	12,732	7,103,263	7,100,706	2,557
	Department Total	$ 30,086,831(a)	$ —	$ —	$ 12,732(b)	$ 30,099,563	$ 26,721,732	$ 3,377,831

(a) Includes $7,090,531 transferred from Culture under authority of the Public Service Administrative Transfers Act

(b) Transferred from the salary contingency fund

Statement No. 7.4

ECONOMIC DEVELOPMENT
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Other Revenue:		
Refunds of expenditure:		
Lethbridge railway relocation	$5,414,302	$ —
Previous years' refunds	97,107	72,803
Miscellaneous	40,813	6,668
Total revenue	$5,552,222	$ 79,471

SECTION 8

1982-83
PUBLIC ACCOUNTS

EDUCATION

Departmental Support Services
Financial Assistance to Schools
Regular Education Services
Special Education Services

The Ministry is responsible for the establishment, operation, administration and management of primary and secondary education programmes. The broad objective is to maintain and increase the quality of education in all parts of Alberta, while ensuring maximum value for each dollar spent.

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Statement No. 8.1

EDUCATION
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref No	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 11,691,492	$ —	$ —	$ —	$ 11,691,492	$ 11,274,213	$ 417,279
2	Financial Assistance to Schools							
2.1	Grants to Schools	875,683,100	—	—	4,080,000	879,763,100	879,195,335	567,765
2.2	Grants to Private Schools	10,273,800	—	—	(290,000)	9,983,800	9,939,276	44,524
2.3	Early Childhood Services	46,335,100	—	—	(1,200,000)	45,135,100	43,681,769	1,453,331
2.4	Educational Opportunity Fund	19,310,400	—	—	(220,000)	19,090,400	19,087,535	2,865
2.5	Special Assistance to School Boards	44,209,500	—	—	(2,200,000)	42,009,500	42,005,008	4,492
2.6	Learning Disability Fund	3,867,900	—	—	(170,000)	3,697,900	3,687,522	10,378
		999,679,800	—	—	—	999,679,800	997,596,445	2,083,355
3	Regular Education Services	14,878,789	—	912,000	—	15,790,789	15,308,326	482,463
4	Special Education Services	14,483,838	—	—	—	14,483,838	13,914,842	568,996
	TOTAL 1983	$1,040,733,919(b)	$ —	$ 912,000	$ —	$1,041,645,919	$1,038,093,826	$ 3,552,093
	TOTAL 1982 (a)	$ 869,670,200	$ —	$ 4,337,000	$ 399,000(c)	$ 874,406,200	$ 870,826,085	$ 3,580,115

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation

(b) Includes $100,386 transferred from Utilities and Telecommunications under authority of the Public Service Administrative Transfers Act

(c) Transferred from the salary contingency fund

Statement No. 8.2

EDUCATION
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 6,662,630	$ —	$ —	$ —	$ 6,662,630	$ 6,626,265	$ 36,365
	Supplies and services	4,120,467	—	—	—	4,120,467	3,773,414	347,053
	Grants	710,000	—	—	—	710,000	708,761	1,239
	Purchase of fixed assets	159,395	—	—	—	159,395	130,052	29,343
	Other	39,000	—	—	—	39,000	35,721	3,279
	TOTAL 1983	$ 11,691,492	$ —	$ —	$ —	$ 11,691,492	$ 11,274,213	$ 417,279
	TOTAL 1982	$ 8,499,305	$ —	$ 180,000	$ 399,000	$ 9,078,305	$ 8,971,736	$ 106,569
2	Financial Assistance to Schools							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	999,679,800	—	—	—	999,679,800	997,596,445	2,083,355
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 999,679,800	$ —	$ —	$ —	$ 999,679,800	$ 997,596,445	$ 2,083,355
	TOTAL 1982 (a)	$ 835,884,000	$ —	$ 4,157,000	$ —	$ 840,041,000	$ 838,318,160	$ 1,722,840
3	Regular Education Services							
	Manpower	$ 9,474,711	$ —	$ —	$ —	$ 9,474,711	$ 9,470,220	$ 4,491
	Supplies and services	5,270,395	—	912,000	(5,250)	6,177,145	5,719,707	457,438
	Grants	50,000	—	—	—	50,000	50,000	—
	Purchase of fixed assets	83,683	—	—	5,250	88,933	68,399	20,534
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 14,878,789	$ —	$ 912,000	$ —	$ 15,790,789	$ 15,308,326	$ 482,463
	TOTAL 1982 (a)	$ 12,525,110	$ —	$ —	$ —	$ 12,525,110	$ 11,606,255	$ 918,855
4	Special Education Services							
	Manpower	$ 9,298,760	$ —	$ —	$ —	$ 9,298,760	$ 9,206,254	$ 92,506
	Supplies and services	4,511,768	—	—	(240,000)	4,271,768	3,843,109	428,659
	Grants	206,500	—	—	—	206,500	188,456	18,044
	Purchase of fixed assets	366,810	—	—	240,000	606,810	580,876	25,934
	Other	100,000	—	—	—	100,000	96,147	3,853
	TOTAL 1983	$ 14,483,838	$ —	$ —	$ —	$ 14,483,838	$ 13,914,842	$ 568,996
	TOTAL 1982 (a)	$ 12,761,785	$ —	$ —	$ —	$ 12,761,785	$ 11,929,934	$ 831,851
	Department Total 1983	$1,040,733,919(b)	$ —	$ 912,000	$ —	$1,041,645,919	$1,038,093,826	$ 3,552,093
	Department Total 1982 (a)	$ 869,670,200	$ —	$ 4,337,000	$ 399,000(c)	$ 874,406,200	$ 870,826,085	$ 3,580,115

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Includes $100,386 transferred from Utilities and Telecommunications under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 8.3

EDUCATION
STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 250,600					$ 293,493	
1.0.2	Deputy minister's office	447,105					494,880	
1.0.3	Finance, statistics and legislation	1,984,800					1,942,749	
1.0.4	Educational grants to individuals, organizations and agencies	710,000					708,761	
1.0.5	School buildings	1,374,685					1,255,520	
1.0.6	Planning and research	2,807,280					2,467,024	
1.0.7	Personnel office	257,800					286,441	
1.0.8	Data processing	2,530,850					2,507,275	
1.0.9	Communications	171,505					142,348	
1.0.10	Field administration services	554,400					500,834	
1.0.11	Library services	408,239					494,719	
1.0.12	Educational exchanges and special projects	194,228					180,169	
		11,691,492	$ —	$ —	$ —	$ 11,691,492	11,274,213	$ 417,279
2	Financial Assistance to Schools							
2.1	Grants to Schools							
2.1.1	Provincial contribution to the School Foundation Program Fund	761,625,000					757,486,006	
2.1.2	Supplementary requisition equalization grants	26,600,000					27,081,017	
2.1.3	Private school opening grants to school boards	829,500					477,027	
2.1.4	Small jurisdiction grants	1,053,100					1,067,880	
2.1.5	Small school assistance grants	4,914,300					5,082,660	
2.1.6	Declining enrolment grants	2,368,700					1,624,310	
2.1.7	Location allowance	984,700					897,369	
2.1.8	Incremental grants to school boards	4,434,200					6,877,979	
2.1.9	Corporate assessment grants	2,852,800					4,794,114	
2.1.10	Other fiscal equalization grants	346,700					60,970	
2.1.11	Vocational classes	7,367,300					7,387,322	
2.1.12	Extension programmes	6,714,300					9,928,462	
2.1.13	Research	810,100					735,852	
2.1.14	Learning exchange programme	293,300					131,647	
2.1.15	Official language grant	2,282,000					1,508,126	
2.1.16	Interdepartmental community schools	3,588,000					3,318,805	
2.1.17	English as a second language	2,323,000					2,208,725	
2.1.18	Other special programme grants	254,000					195,703	
2.1.19	Teachers of special classes	31,123,000					32,203,474	
2.1.20	Instruction in schools for retarded children	3,534,700					3,227,877	
2.1.21	Special education programme unit grants	8,026,600					8,799,506	
2.1.22	Sensory multi-handicapped	2,000,000					3,296,874	
2.1.23	Other special education grants	1,357,800					803,630	
2.2	Grants to Private Schools							
2.2.1	Grants to private schools	10,273,800					9,939,276	

Statement No. 8.3 (cont'd)

EDUCATION
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
2.3	Early Childhood Services							
2.3.1	Grants to early childhood programmes	$ 46,335,100					$ 43,681,769	
2.4	Educational Opportunity Fund							
2.4.1	Educational opportunity fund grants	19,310,400					19,087,535	
2.5	Special Assistance to School Boards							
2.5.1	Teachers' pensions	40,304,675					37,852,969	
2.5.2	Textbooks and readers	2,798,500					3,228,185	
2.5.3	Film for libraries	656,325					558,642	
2.5.4	Computer technology administration	450,000					365,212	
2.6	Learning Disability Fund							
2.6.1	Learning disability fund grants	3,867,900					3,687,522	
		999,679,800	$ —	$ —	$ —	$ 999,679,800	997,596,445	$ 2,083,355
3	Regular Education Services							
3.0.1	Field services	5,083,658					5,177,456	
3.0.2	Counselling and guidance	113,905					111,623	
3.0.3	Registrar	466,830					424,850	
3.0.4	Student evaluation	3,239,325					4,005,253	
3.0.5	Early childhood services	1,441,745					1,262,584	
3.0.6	Educational opportunity fund	171,050					168,241	
3.0.7	Curriculum	2,822,926					2,870,477	
3.0.8	Language services	1,258,725					1,052,047	
3.0.9	Interdepartmental community schools	280,625					235,795	
		14,878,789	—	912,000	—	15,790,789	15,308,326	482,463
4	Special Education Services							
4.0.1	Special education consultants	494,525					499,569	
4.0.2	Services for handicapped children	368,825					305,973	
4.0.3	Atypical education services	243,431					155,799	
4.0.4	Correspondence school	5,827,210					6,029,791	
4.0.5	School for the deaf	4,109,298					3,821,838	
4.0.6	Learning assistance centres	332,350					325,186	
4.0.7	School food services	2,013,175					1,878,969	
4.0.8	Sensory multi-handicapped	209,450					110,702	
4.0.9	Material resource centre	885,574					787,015	
		14,483,838	—	—	—	14,483,838	13,914,842	568,996
	Department Total	$1,040,733,919(a)	$ —	$ 912,000	$ —	$1,041,645,919	$1,038,093,826	$ 3,552,093

(a) Includes $100,386 transferred from Utilities and Telecommunications under authority of the Public Service Administrative Transfers Act.

Statement No. 8.4

EDUCATION
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Bilingualism	$ 388,864	$ 239,728
Fees, Permits and Licences:		
Correspondence course	870,816	776,503
Rental of portable classrooms	193,500	159,120
Other	235,887	172,245
	1,300,203	1,107,868
Other Revenue:		
Refunds of expenditure:		
Previous years' refunds	1,430,737	919,952
Services and supplies to staff	78,665	76,821
Salaries and expenses	25,215	36,082
Other	18,816	16,217
Miscellaneous	19,798	14,277
	1,573,231	1,063,349
Total revenue	$ 3,262,298	$ 2,410,945

SECTION 9

1982-83
PUBLIC ACCOUNTS

ENERGY AND NATURAL RESOURCES

Departmental Support Services
Resource Evaluation and Planning
Minerals Management
Forest Resources Management
Public Lands Management
Fish and Wildlife Conservation
Oil Sands Equity Management
Foreign Ownership of Land Administration
Surveying and Mapping Services
Petroleum Incentives
Oil Sands Research Fund Management
Petroleum Marketing and Market Research

The Ministry is responsible for the administration and management of Alberta's energy resources, mineral resources, forest resources, public lands, and fish and wildlife resources.

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Statement No. 9.1

ENERGY AND NATURAL RESOURCES STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Central Support	$ 1,433,859	$ —	$ 50,000	$ —	$ 1,483,859	$ 1,461,591	$ 22,268
1.2	Financial Services	8,948,848	—	190,000	495,748	9,634,596	9,507,185	127,411
1.3	Administrative Support Services	4,439,507	—	—	262,252	4,701,759	4,627,204	74,555
1.4	Policy and Advisory Services	4,779,968	—	18,653,235	83,000	23,516,203	17,475,264	6,040,939
		19,602,182	—	18,893,235	841,000	39,336,417	33,071,244	6,265,173
2	Resource Evaluation and Planning							
2.1	Programme Support	604,909	—	—	—	604,909	588,280	16,629
2.2	Resource Evaluation	11,553,361	—	—	415,000	11,968,361	11,022,403	945,958
2.3	Resource Planning	880,535	—	—	104,000	984,535	914,360	70,175
		13,038,805	—	—	519,000	13,557,805	12,525,043	1,032,762
3	Minerals Management							
3.1	Mineral Dispositions	8,037,752	—	39,000,000	135,254	47,173,006	44,868,778	2,304,228
3.2	Mineral Revenue	5,098,847	—	—	420,000	5,518,847	5,253,828	265,019
3.3	Oil and Gas Industry Incentives	250,300,000	—	—	412,800	250,712,800	250,155,591	557,209
3.4	Financial Assistance for Alsands Project	4,000,000	—	-	(968,054)	3,031,946	2,082,878	949,068
		267,436,599	—	39,000,000	—	306,436,599	302,361,075	4,075,524
4	Forest Resources Management							
4.1	Programme Support	28,681,016	—	1,257,700	1,844,200	31,782,916	31,595,890	187,026
4.2	Forest Land Use	6,246,092	—	—	(37,000)	6,209,092	6,153,559	55,533
4.3	Reforestation and Reclamation	9,104,552	—	—	(366,200)	8,738,352	8,122,364	615,988
4.4	Timber Management	8,333,591	—	7,010,000	244,000	15,587,591	16,331,946	(744,355)
4.5	Forest Protection	21,189,490	—	67,388,645	155,500	88,733,635	88,670,720	62,915
4.6	Forest Research	1,800,268	—	—	27,500	1,827,768	1,809,800	17,968
		75,355,009	—	75,656,345	1,868,000	152,879,354	152,684,279	195,075
5	Public Lands Management							
5.1	Programme Support	5,304,688	—	—	(513,692)	4,790,996	4,412,947	378,049
5.2	Land Disposition	2,075,120	—	—	121,000	2,196,120	2,081,401	114,719
5.3	Land Management	11,126,568	—	—	920,692	12,047,260	11,580,652	466,608
		18,506,376	—	—	528,000	19,034,376	18,075,000	959,376
6	Fish and Wildlife Conservation							
6.1	Programme Support	5,304,635	—	—	735,000	6,039,635	5,924,018	115,617
6.2	Wildlife Services	4,773,986	—	—	(194,000)	4,579,986	4,338,017	241,969
6.3	Fisheries Services	4,547,974	—	—	(724,000)	3,823,974	3,594,033	229,941
6.4	Public Service and Enforcement of Resource Regulations	6,356,695	—	—	253,000	6,609,695	6,436,080	173,615
6.5	Conservation Education	1,283,700	—	—	(95,000)	1,188,700	1,173,194	15,506
6.6	Habitat Protection and Management	3,770,034	—	—	25,000	3,795,034	2,625,611	1,169,423
		26,037,024	—	—	—	26,037,024	24,090,953	1,946,071

Statement No. 9.1 (cont'd)

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
7	Oil Sands Equity Management	$ 1,652,391	$ —	$ —	$ —	$ 1,652,391	$ 795,392	$ 856,999
8	Foreign Ownership of Land Administration	466,033	—	—	—	466,033	291,068	174,965
9	Surveying and Mapping Services	8,006,096	—	—	450,000	8,456,096	8,145,904	310,192
10	Petroleum Incentives	10,908,745	—	—	—	10,908,745	6,554,399	4,354,346
11	Oil Sands Research Fund Management	2,908,000	—	220,660	—	3,128,660	3,099,568	29,092
12	Petroleum Marketing and Market Research	5,738,100	—	659,000	—	6,397,100	6,397,100	—
	TOTAL 1983	$ 449,655,360	$ —	$ 134,429,240	$ 4,206,000(b)	$ 588,290,600	$ 568,091,025	$ 20,199,575
	TOTAL 1982 (a)	$ 144,609,621	$ —	$ 110,763,659	$ 1,788,000(b)	$ 257,161,280	$ 229,954,794	$ 27,206,486

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation

(b) Transferred from the salary contingency fund

Statement No. 9.2

ENERGY AND NATURAL RESOURCES STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 10,680,148	$ —	$ 415,685	$ 841,000	$ 11,936,833	$ 11,496,699	$ 440,134
	Supplies and services	7,179,708	—	8,952,850	(18,450)	16,114,108	14,456,069	1,658,039
	Grants	1,408,450	—	9,504,200	—	10,912,650	6,859,707	4,052,943
	Purchase of fixed assets	254,144	—	20,500	15,000	289,644	180,347	109,297
	Other	79,732	—	—	3,450	83,182	78,422	4,760
	TOTAL 1983	$ 19,602,182	$ —	$ 18,893,235	$ 841,000	$ 39,336,417	$ 33,071,244	$ 6,265,173
	TOTAL 1982	$ 14,684,919	$ —	$ 23,281,059	$ 175,000	$ 38,140,978	$ 25,387,440	$ 12,753,538
2	Resource Evaluation and Planning							
	Manpower	$ 4,574,708	$ —	$ —	$ 342,520	$ 4,917,228	$ 4,711,838	$ 205,390
	Supplies and services	7,311,914	—	—	26,480	7,338,394	6,540,018	798,376
	Grants	66,850	—	—	—	66,850	66,850	—
	Purchase of fixed assets	1,085,333	—	—	150,000	1,235,333	1,206,337	28,996
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 13,038,805	$ —	$ —	$ 519,000	$ 13,557,805	$ 12,525,043	$ 1,032,762
	TOTAL 1982 (a)	$ 10,863,959	$ —	$ —	$ 150,000	$ 11,013,959	$ 10,356,504	$ 657,455
3	Minerals Management							
	Manpower	$ 6,053,484	$ —	$ —	$ 135,254	$ 6,188,738	$ 6,117,665	$ 71,073
	Supplies and services	3,450,815	—	—	832,800	4,283,615	4,082,600	201,015
	Grants	257,875,000	—	39,000,000	(968,054)	295,906,946	292,110,518	3,796,428
	Purchase of fixed assets	57,300	—	—	—	57,300	50,292	7,008
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 267,436,599	$ —	$ 39,000,000	$ —	$ 306,436,599	$ 302,361,075	$ 4,075,524
	TOTAL 1982	$ 11,659,256	$ —	$ 10,500,000	$ —	$ 22,159,256	$ 21,495,131	$ 664,125
4	Forest Resources Management							
	Manpower	$ 37,555,721	$ —	$ 16,803,506	$ 1,868,000	$ 56,227,227	$ 56,106,637	$ 120,590
	Supplies and services	35,157,447	—	57,790,158	(1,666,600)	91,281,005	91,318,971	(37,966)
	Grants	680,411	—	—	50,000	730,411	730,411	—
	Purchase of fixed assets	1,948,290	—	1,032,681	1,616,600	4,597,571	4,528,260	69,311
	Other	13,140	—	30,000	—	43,140	—	43,140
	TOTAL 1983	$ 75,355,009	$ —	$ 75,656,345	$ 1,868,000	$ 152,879,354	$ 152,684,279	$ 195,075
	TOTAL 1982	$ 57,878,831	$ —	$ 73,335,000	$ 700,000	$ 131,913,831	$ 123,471,818	$ 8,442,013
5	Public Lands Management							
	Manpower	$ 8,601,985	$ —	$ —	$ 928,000	$ 9,529,985	$ 9,133,650	$ 396,335
	Supplies and services	9,277,726	—	—	(400,000)	8,877,726	8,449,850	427,876
	Grants	6,000	—	—	—	6,000	—	6,000
	Purchase of fixed assets	611,665	—	—	—	611,665	491,500	120,165
	Other	9,000	—	—	—	9,000	—	9,000
	TOTAL 1983	$ 18,506,376	$ —	$ —	$ 528,000	$ 19,034,376	$ 18,075,000	$ 959,376
	TOTAL 1982	$ 15,162,922	$ —	$ —	$ —	$ 15,162,922	$ 13,224,911	$ 1,938,011

Statement No. 9.2 (cont'd)

ENERGY AND NATURAL RESOURCES STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Fish and Wildlife Conservation							
	Manpower	$ 12,243,261	$ —	$ —	$ 534,500	$ 12,777,761	$ 12,559,454	$ 218,307
	Supplies and services	11,613,527	—	—	(622,547)	10,990,980	9,513,504	1,477,476
	Grants	730,770	—	—	(41,953)	688,817	668,057	20,760
	Purchase of fixed assets	1,444,466	—	—	135,000	1,579,466	1,349,938	229,528
	Other	5,000	—	—	(5,000)	—	—	—
	TOTAL 1983	$ 26,037,024	$ —	$ —	$ —	$ 26,037,024	$ 24,090,953	$ 1,946,071
	TOTAL 1982	$ 20,538,337	$ —	$ 125,000	$ 566,000	$ 21,229,337	$ 20,410,712	$ 818,625
7	Oil Sands Equity Management							
	Manpower	$ 857,091	$ —	$ —	$ —	$ 857,091	$ 426,656	$ 430,435
	Supplies and services	765,100	—	—	—	765,100	356,484	408,616
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	17,000	—	—	—	17,000	1,846	15,154
	Other	13,200	—	—	—	13,200	10,406	2,794
	TOTAL 1983	$ 1,652,391	$ —	$ —	$ —	$ 1,652,391	$ 795,392	$ 856,999
	TOTAL 1982	$ 586,120	$ —	$ 400,000	$ —	$ 986,120	$ 942,775	$ 43,345
8	Foreign Ownership of Land Administration							
	Manpower	$ 267,728	$ —	$ —	$ —	$ 267,728	$ 224,866	$ 42,862
	Supplies and services	194,405	—	—	—	194,405	63,049	131,356
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	3,900	—	—	—	3,900	3,153	747
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 466,033	$ —	$ —	$ —	$ 466,033	$ 291,068	$ 174,965
	TOTAL 1982 (a)	$ 333,254	$ —	$ —	$ —	$ 333,254	$ 230,690	$ 102,564
9	Surveying and Mapping Services							
	Manpower	$ 4,259,624	$ —	$ —	$ 450,000	$ 4,709,624	$ 4,676,936	$ 32,688
	Supplies and services	3,232,112	—	—	(18,000)	3,214,112	3,042,508	171,604
	Grants	—	—	—	—	—	253	(253)
	Purchase of fixed assets	514,360	—	—	18,000	532,360	426,207	106,153
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 8,006,096	$ —	$ —	$ 450,000	$ 8,456,096	$ 8,145,904	$ 310,192
	TOTAL 1982 (a)	$ 6,581,023	$ —	$ —	$ 197,000	$ 6,778,023	$ 6,484,251	$ 293,772
10	Petroleum Incentives							
	Manpower	$ 6,043,145	$ —	$ —	$ —	$ 6,043,145	$ 3,781,495	$ 2,261,650
	Supplies and services	4,159,600	—	—	—	4,159,600	2,170,084	1,989,516
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	706,000	—	—	—	706,000	602,820	103,180
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 10,908,745	$ —	$ —	$ —	$ 10,908,745	$ 6,554,399	$ 4,354,346
	TOTAL 1982	$ —	$ —	$ 3,122,600	$ —	$ 3,122,600	$ 1,705,544	$ 1,417,056

Statement No. 9.2 (cont'd)

ENERGY AND NATURAL RESOURCES STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
11	Oil Sands Research Fund Management							
	Manpower	$ 1,791,700	$ —	$ —	$ (250,000)	$ 1,541,700	$ 1,547,753	$ (6,053)
	Supplies and services	1,020,300	—	220,660	240,000	1,480,960	1,499,981	(19,021)
	Grants	15,000	—	—	—	15,000	3,214	11,786
	Purchase of fixed assets	75,000	—	—	—	75,000	39,060	35,940
	Other	6,000	—	—	10,000	16,000	9,560	6,440
	TOTAL 1983	$ 2,908,000	$ —	$ 220,660	$ —	$ 3,128,660	$ 3,099,568	$ 29,092
	TOTAL 1982	$ 2,262,000	$ —	$ —	$ —	$ 2,262,000	$ 2,186,018	$ 75,982
12	Petroleum Marketing and Market Research							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	5,738,100	—	659,000	—	6,397,100	6,397,100	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 5,738,100	$ —	$ 659,000	$ —	$ 6,397,100	$ 6,397,100	$ —
	TOTAL 1982	$ 4,059,000	$ —	$ —	$ —	$ 4,059,000	$ 4,059,000	$ —
	Department Total 1983	$ 449,655,360	$ —	$ 134,429,240	$ 4,206,000(b)	$ 588,290,600	$ 568,091,025	$ 20,199,575
	Department Total 1982 (a)	$ 144,609,621	$ —	$ 110,763,659	$ 1,788,000(b)	$ 257,161,280	$ 229,954,794	$ 27,206,486

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation

(b) Transferred from the salary contingency fund

Statement No. 9.3

ENERGY AND NATURAL RESOURCES STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Central Support							
1.1.1	Minister's office	$ 244,141					$ 280,473	
1.1.2	Associate minister's office	148,837					169,147	
1.1.3	Deputy ministers' offices	742,657					666,173	
1.1.4	Government relations	—					540	
1.1.5	Internal audit	298,224					345,258	
1.2	Financial Services							
1.2.1	Financial accounting	3,405,722					3,823,647	
1.2.3	General services	4,721,368					4,839,431	
1.2.6	Financial management	101,146					101,791	
1.2.7	Financial planning and control	720,612					742,317	
1.3	Administrative Support							
1.3.2	Personnel services	2,150,445					2,302,674	
1.3.4	Information services	1,355,330					1,375,255	
1.3.8	Computer systems	933,732					949,274	
1.4	Policy and Advisory Services							
1.4.1	Legal services	140,494					153,844	
1.4.2	Scientific and engineering services	2,046,577					1,463,478	
1.4.3	Energy Resources Research Fund	77,362					13,463,850	
1.4.4	Economic and financial services	941,027					936,343	
1.4.5	Energy conservation	1,428,477					1,382,424	
1.4.6	Administrative support	146,031					75,325	
		19,602,182	$ —	$ 18,893,235	$ 841,000	$ 39,336,417	33,071,244	$ 6,265,173
2	Resource Evaluation and Planning							
2.1	Programme Support							
2.1.1	Administrative support	355,028					352,443	
2.1.2	Regional services	249,881					235,837	
2.2	Resource Evaluation							
2.2.1	Administrative support	163,506					133,071	
2.2.2	Mapping	7,740,067					7,254,981	
2.2.3	Resource inventory and appraisal	2,476,598					2,738,142	
2.2.4	Resource data bank	1,173,190					896,209	
2.3	Resource Planning							
2.3.1	Administrative support	138,510					108,703	
2.3.2	Regional planning	251,406					254,574	
2.3.3	Integrated management planning	262,420					274,818	
2.3.4	Current planning	208,291					239,423	
2.3.5	Public involvement	19,908					36,842	
		13,038,805			519,000	13,557,805	12,525,043	1,032,762
3	Minerals Management							
3.1	Mineral Dispositions							
3.1.1	Administrative support	2,612,588					2,671,852	
3.1.2	Oil and gas agreement sales	269,698					—	
3.1.3	Petroleum and natural gas agreements	940,600					1,096,118	
3.1.4	Mineral agreements	1,211,167					307,630	
3.1.5	Exploration review	3,003,699					40,793,179	
3.2	Mineral Revenue							
3.2.1	Administrative support	160,574					221,167	
3.2.2	Gas, coal and other royalties	1,823,746					2,001,151	

Statement No. 9.3 (cont'd)

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref No	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3.2.3	Freehold mineral tax	$ 1,680,526					$ 1,430,443	
3.2.4	Audit	867,048					833,209	
3.2.5	Petroleum royalties	566,953					767,858	
3.3	Oil and Gas Service Industry Incentives							
3.3.1	Administrative support	300,000					547,812	
3.3.2	Oil service industry incentives	125,000,000					66,768,881	
3.3.3	Gas service industry incentives	125,000,000					15,093,473	
3.3.4	Injection wells	—					1,564,020	
3.3.5	Water disposal wells	—					1,024,430	
3.3.6	Observation wells	—					41,021	
3.3.7	Development drilling incentives	—					165,115,953	
3.4	Financial Assistance for Alsands Project							
3.4.1	Grants to businesses	4,000,000					2,082,878	
		267,436,599	$ —	$ 39,000,000	$ —	$ 306,436,599	302,361,075	$ 4,075,524
4	Forest Resources Management							
4.1	Programme Support							
4.1.1	Forestry administration	17,085,450					20,180,081	
4.1.2	Budget and purchasing	332,912					362,617	
4.1.3	Buildings	5,164,517					5,015,765	
4.1.4	Mechanical	3,963,755					4,011,024	
4.1.5	Equipment development	225,823					251,403	
4.1.6	Warehousing	337,822					331,841	
4.1.7	Poplar Creek	124,799					120,910	
4.1.8	Forestry social development	1,039,439					967,812	
4.1.9	Extension services	406,499					354,437	
4.2	Forest Land Use							
4.2.1	Administrative support	262,713					263,902	
4.2.3	Watershed management	306,882					334,356	
4.2.6	Operations	449,392					461,256	
4.2.7	Technical development	148,040					166,263	
4.2.8	Forest recreation	4,210,126					4,171,618	
4.2.9	Integrated resource planning	481,086					427,489	
4.2.30	Range management	387,853					328,675	
4.3	Reforestation and Reclamation							
4.3.1	Administrative support	180,753					157,900	
4.3.2	Quota reforestation	2,625,776					2,174,507	
4.3.3	Reforestation	2,505,156					2,771,399	
4.3.4	Genetics and tree improvement	270,649					215,134	
4.3.5	Pine Ridge Forest Nursery	3,021,723					2,493,704	
4.3.6	Reclamation	450,495					259,727	
4.3.7	Afforestation	50,000					49,993	
4.4	Timber Management							
4.4.1	Administrative support	422,440					512,337	
4.4.2	Forest measurement	92[illegible],809					1,024,962	
4.4.3	Management planning	1,45[illegible],456					1,535,266	
4.4.4	Statistics	696,147					658,011	
4.4.5	Woods operations	352,892					370,133	
4.4.6	Forest revenue	4,067,890					11,935,458	
4.4.7	Silviculture	419,677					295,780	
4.5	Forest Protection							
4.5.1	Administrative support	154,999					193,627	

Statement No. 9.3 (cont'd)

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.5.2	Meteorology	$ 363,840					$ 265,067	
4.5.3	Telecommunications	2,687,458					3,297,964	
4.5.4	Fire prevention	696,432					490,789	
4.5.5	Fire detection	2,361,757					2,406,220	
4.5.6	Fire presuppression	327,906					487,873	
4.5.7	Fire operations	6,891,653					75,235,428	
4.5.8	Aircraft operations	5,492,626					5,543,691	
4.5.9	Fire problem analysis	111,012					128,380	
4.5.10	Insect and disease control	2,101,807					619,679	
4.6	Forest Research							
4.6.1	Administrative support	340,268					357,802	
4.6.2	Forest management research	1,460,000					1,451,999	
		75,355,009	$	$ 75,656,345	$ 1,868,000	$ 152,879,354	152,684,279	$ 195,075
5	Public Lands Management							
5.1	Programme Support							
5.1.1	Administrative support	1,645,998					1,104,264	
5.1.2	Field support services	2,872,849					2,634,827	
5.1.3	Documentation	785,841					673,856	
5.2	Land Disposition							
5.2.1	Administrative support	129,002					86,445	
5.2.2	Grazing dispositions	363,413					350,367	
5.2.3	Farmland dispositions	512,285					547,077	
5.2.4	Special dispositions	1,070,420					1,097,512	
5.3	Land Management							
5.3.1	Administrative support	135,165					160,417	
5.3.2	Grazing land management	4,493,127					973,765	
5.3.3	Land management and reservation	871,342					862,041	
5.3.4	Grazing reserves	5,626,934					5,578,535	
5.3.5	Range improvement						4,005,894	
		18,506,376			528,000	19,034,376	18,075,000	959,376
6	Fish and Wildlife Conservation							
6.1	Programme Support							
6.1.1	Administrative support	2,347,028					2,727,600	
6.1.2	Regional support services	1,610,906					1,828,347	
6.1.3	Mobile communications	274,010					358,287	
6.1.4	Warehouse	231,784					234,043	
6.1.5	Licensing and data services	813,157					740,284	
6.1.6	Fish and wildlife advisory groups	27,750					35,430	
6.1.7	Resource evaluation and planning						27	
6.2	Wildlife Services							
6.2.1	Administrative support	277,265					270,027	
6.2.2	Wildlife regional services	1,280,184					1,279,632	
6.2.3	Problem wildlife technical services	140,952					185,381	
6.2.4	Fur resources management	80,249					69,711	
6.2.5	Wildlife hatchery	1,321,080					1,251,094	
6.2.7	Waterfowl inventory and management	715,094					427,833	
6.2.8	Research lab services	476,838					431,329	
6.2.9	Resource inventory and surveys	482,324					423,010	
6.3	Fisheries Services							
6.3.1	Administrative support	323,369					179,102	
6.3.2	Fisheries regional services	1,972,984					1,649,758	
6.3.3	Commercial fish industry	114,283					97,174	
6.3.4	Aquaculture	32,591					34,084	

Statement No. 9.3 (cont'd)

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6.3.5	Fish hatchery	$ 846,633					$ 885,287	
6.3.7	Research lab services	204,320					204,778	
6.3.8	Lake rehabilitation	1,053,794					543,849	
6.4	Public Service and Enforcement of Resource Regulations							
6.4.1	Administrative support	363,170					324,240	
6.4.2	Enforcement regional services	4,891,415					5,302,389	
6.4.3	Problem wildlife field service	947,229					725,477	
6.4.4	Special enforcement investigation	154,881					83,975	
6.5	Conservation Education							
6.5.1	Administrative support	118,461					72,948	
6.5.2	Public education and information	174,023					211,613	
6.5.3	Hunter training	446,718					532,687	
6.5.4	Fur industry and trapper education	207,465					115,021	
6.5.5	Hunter testing	32,578					13,987	
6.5.6	Trapper compensation	304,515					226,938	
6.6	Habitat Protection and Management							
6.6.1	Administrative support	72,825					109,430	
6.6.2	Regional services	677,217					645,027	
6.6.3	Fisheries habitat inventory and development	1,409,543					814,743	
6.6.4	Wildlife habitat inventory and development	1,405,006					818,383	
6.6.5	Land planning and referrals	205,443					238,028	
		26,037,024	$	$	$	$ 26,037,024	24,090,953	$ 1,946,071
7	Oil Sands Equity Management							
7.0.1	Alberta Oil Sands Equity	1,652,391				1,652,391	795,392	856,999
8	Foreign Ownership of Land Administration							
8.0.1	Foreign ownership of land administration	322,759					263,883	
8.0.2	Land agents licensing	143,274					27,185	
		466,033				466,033	291,068	174,965
9	Surveying and Mapping Services							
9.0.1	Administrative support	1,127,590					1,018,942	
9.0.2	Mapping	2,339,088					2,238,983	
9.0.3	Survey control	1,944,082					1,904,919	
9.0.4	Land surveys	1,378,434					1,688,120	
9.0.5	Planning and coordination	1,216,902					1,294,940	
		8,006,096			450,000	8,456,096	8,145,904	310,192
10	Petroleum Incentives							
10.0.1	Director's office	1,334,140					636,264	
10.0.2	Information services	586,030					349,330	
10.0.3	Personnel	240,650					260,311	
10.0.4	Planning and control	3,146,980					1,856,524	
10.0.5	Rebates processing	2,100,555					1,478,143	
10.0.6	Policy and rulings	1,076,885					747,586	
10.0.7	Audit	2,423,505					1,226,241	
		10,908,745				10,908,745	6,554,399	4,354,346

Statement No. 9.3 (cont'd)

ENERGY AND NATURAL RESOURCES
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
11	Oil Sands Research Fund Management							
11.0.1	Alberta Oil Sands Technology and Research Authority	$ 2,908,000	$	$ 220,660	$	$ 3,128,660	$ 3,099,568	$ 29,092
12	Petroleum Marketing and Market Research							
12.0.1	Alberta Petroleum Marketing Commission	5,738,100		659,000		6,397,100	6,397,100	
	Department Total	$ 449,655,360	$	$ 134,429,240	$ 4,206,000(a)	$ 588,290,600	$ 568,091,025	$ 20,199,575

(b) Transferred from the salary contingency fund

Statement No. 9.4

ENERGY AND NATURAL RESOURCES
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Taxes		
Freehold reserves tax	$ 155,897,555	$ 134,825,518
Fur tax	133,173	210,968
Other	1,055	5,314
	156,031,783	135,041,800
Non Renewable Resource Revenue		
Crude oil royalty	2,337,886,720	2,177,983,089
Natural gas and by products royalty	1,876,362,328	1,956,293,556
Synthetic crude oil royalty	362,339,557	229,714,355
Coal royalty	13,949,843	11,920,564
Rentals and fees		
Petroleum and natural gas	85,350,950	91,007,164
Oil sands	9,476,085	4,835,880
Coal	4,386,779	4,407,800
Other	2,863,616	2,628,328
Bonuses and sales of Crown leases	336,500,498	556,913,674
Exploratory drilling incentive credits	(121,912,756)	(139,659,352)
Geophysical incentive credits	(57,010,522)	(16,545,219)
Allocation to Alberta Petroleum Incentives Program Fund	(684,320,779)	
	4,165,872,319	4,879,499,839
30% allocation to Alberta Heritage Savings Trust Fund	(1,249,761,696)	(1,463,849,952)
	2,916,110,623	3,415,649,887
Allocation to Natural Gas Rebates Fund	(101,313,468)	(86,210,819)
	2,814,797,155	3,329,439,068
Payments from Government of Canada		
Oil export charge	100,712,469	160,951,235
Other	646,474	3,490
	101,358,943	160,954,725
Fees, Permits and Licences		
Lands and grazing	11,743,230	10,722,653
Timber rentals and fees	10,977,710	9,391,376
Game	4,401,637	4,410,518
Fishing	1,703,797	1,614,179
Other	368,986	350,937
	29,195,360	26,489,663
Other Revenue		
Refunds of expenditure		
Services and supplies to staff	987,352	796,613
Maps, plans and photos	296,662	427,704
Previous years' refunds	80,503	709,504
Other	85,485	71,750
Sales of assets		
Land	13,140,655	11,501,017
Homesteads	629,574	1,044,348
Miscellaneous		
Alberta Petroleum Incentives Program Fund administration fees	6,554,399	1,705,544
Other	1,621,342	1,873,524
	23,395,972	18,130,004
Total ordinary revenue	3,124,779,213	3,670,055,260
Reduction in Alberta Heritage Savings Trust Fund transfer to 15%	13,272,183	
Total revenue	$3,138,051,396	$3,670,055,260

SECTION 10

1982-83
PUBLIC ACCOUNTS

ENVIRONMENT

- Departmental Support Services
- Pollution Prevention and Control
- Land Conservation
- Water Resources Management
- Environmental Research
- Land Assembly
- Interdisciplinary Environmental Research and Services
- Overview and Co-ordination of Environment Conservation

The Ministry is responsible for the co-ordination of policies, programmes, services and administrative procedures of departments and agencies of the Government in matters pertaining to the environment, and may undertake activities necessary to promote the improvement of the environment for the benefit of the people of Alberta and future generations.

Contents:

Statement No.		Page
10.1	Expenditure by Programme and Sub-Programme	10.2
10.2	Expenditure by Programme and Object	10.4
10.3	Expenditure by Element	10.6
10.4	Revenue	10.10

Statement No. 10.1

ENVIRONMENT
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 5,270,939	$ —	$ —	$ —	$ 5,270,939	$ 4,586,292	$ 684,647
2	Pollution Prevention and Control							
2.1	Programme Support	682,225	—	—	26,000	708,225	690,286	17,939
2.2	Air Quality Management	2,491,080	—	—	298,000	2,789,080	2,711,784	77,296
2.3	Water Quality Management	2,119,972	—	—	182,000	2,301,972	2,209,474	92,498
2.4	Municipal Water and Sewerage Management	2,269,713	—	—	155,000	2,424,713	2,207,354	217,359
2.5	Earth Contamination Prevention	2,303,035	—	—	115,000	2,418,035	2,422,856	(4,821)
2.6	Waste Management	6,407,768	—	—	19,000	6,426,768	5,509,208	917,560
2.7	Chemical and Pesticide Management	2,115,617	—	—	87,000	2,202,617	2,157,024	45,593
		18,389,410	—	—	882,000	19,271,410	17,907,986	1,363,424
3	Land Conservation							
3.1	Programme Support	126,425	—	—	16,000	142,425	124,483	17,942
3.2	Land Conservation and Reclamation	2,651,208	—	—	150,000	2,801,208	2,522,078	279,130
3.3	Environmental Assessment	1,714,385	—	—	(166,000)	1,548,385	1,288,275	260,110
		4,492,018	—	—	—	4,492,018	3,934,836	557,182
4	Water Resources Management							
4.1	Programme Support	99,193	—	—	8,000	107,193	105,492	1,701
4.2	Surface Water Development and Control	65,050,856	—	—	(431,000)	64,619,856	64,036,662	583,194
4.3	Water Resources Administration	11,120,221	—	—	(1,000)	11,119,221	10,110,001	1,009,220
4.4	Operation and Maintenance of Water Resources Systems	6,919,691	—	—	910,000	7,829,691	7,608,264	221,427
4.5	Data Collection and Inventory	6,273,161	—	—	370,000	6,643,161	6,481,164	161,997
4.6	Water Resources Planning and Co-ordination	6,462,732	—	—	(986,000)	5,476,732	5,346,264	130,468
4.7	Groundwater Development	1,446,588	—	—	130,000	1,576,588	1,562,797	13,791
		97,372,442	—	—	—	97,372,442	95,250,644	2,121,798
5	Environmental Research							
5.1	Environmental Research Co-ordination	1,625,619	—	—	14,000	1,639,619	1,605,559	34,060
5.2	Alberta Oil Sands Environmental Research	1,917,319	—	—	(14,000)	1,903,319	1,745,528	157,791
		3,542,938	—	—	—	3,542,938	3,351,087	191,851
6	Land Assembly							
6.1	Administrative Support	2,322,233	—	—	—	2,322,233	1,764,370	557,863
6.2	Environment	4,593,000	—	—	—	4,593,000	1,012,029	3,580,971
6.3	Municipal Affairs	250,000	—	—	—	250,009	—	250,000
6.4	Culture	1,287,400	—	—	—	1,287,400	1,228,260	59,140
6.5	Recreation and Parks	4,600,000	—	—	—	4,600,000	743,908	3,856,092
6.6	Energy and Natural Resources	2,950,000	—	—	—	2,950,000	2,226,451	723,549
6.7	Economic Development	311,000	—	—	—	311,000	—	311,000
		16,313,633	—	—	—	16,313,633	6,975,018	9,338,615

Statement No. 10.1 (cont'd)

ENVIRONMENT
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
7	Interdisciplinary Environmental Research and Services							
7.1	Programme Support	$ 2,462,638	$ —	$ —	$ 10,000	$ 2,472,638	$ 2,389,680	$ 82,958
7.2	Plant Sciences	1,631,233	—	—	(20,000)	1,611,233	1,577,873	33,360
7.3	Chemistry	2,811,365	—	—	(180,000)	2,631,365	2,387,706	243,659
7.4	Animal Sciences	2,513,660	—	—	180,000	2,693,660	2,515,745	177,915
7.5	Environmental Technology	1,744,337	—	—	10,000	1,754,337	1,750,722	3,615
		11,163,233	—	—	—	11,163,233	10,621,726	541,507
8	Overview and Co-ordination of Environment Conservation	1,500,761	—	—	—	1,500,761	1,497,819	2,942
	TOTAL 1983	$ 158,045,374(b)	$ —	$ —	$ 882,000(c)	$ 158,927,374	$ 144,125,408	$ 14,801,966
	TOTAL 1982 (a)	$ 175,211,720	$ —	$ 29,300,000	$ 1,295,000(c)	$ 205,806,720	$ 191,003,211	$ 14,803,509

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Net of $140,945,931 transferred to Utilities and Telecommunications under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 10.2

ENVIRONMENT
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 2,870,126	$ —	$ —	$ —	$ 2,870,126	$ 2,835,219	$ 34,907
	Supplies and services	2,210,617	—	—	—	2,210,617	1,634,335	576,282
	Grants	10,000	—	—	—	10,000	—	10,000
	Purchase of fixed assets	141,196	—	—	—	141,196	80,961	60,235
	Other	39,000	—	—	—	39,000	35,777	3,223
	TOTAL 1983	$ 5,270,939	$ —	$ —	$ —	$ 5,270,939	$ 4,586,292	$ 684,647
	TOTAL 1982 (a)	$ 4,522,855	$ —	$ —	$ —	$ 4,522,855	$ 4,113,555	$ 409,300
2	Pollution Prevention and Control							
	Manpower	$ 7,586,862	$ —	$ —	$ 882,000	$ 8,468,862	$ 8,337,596	$ 131,266
	Supplies and services	5,872,815	—	—	—	5,872,815	4,988,291	884,524
	Grants	4,113,500	—	—	—	4,113,500	3,888,459	225,041
	Purchase of fixed assets	816,233	—	—	—	816,233	693,640	122,593
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 18,389,410	$ —	$ —	$ 882,000	$ 19,271,410	$ 17,907,986	$ 1,363,424
	TOTAL 1982 (a)	$ 16,347,610	$ —	$ —	$ 516,000	$ 16,863,610	$ 15,777,105	$ 1,086,505
3	Land Conservation							
	Manpower	$ 2,747,139	$ —	$ —	$ —	$ 2,747,139	$ 2,673,569	$ 73,570
	Supplies and services	1,681,974	—	—	—	1,681,974	1,204,300	477,674
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	62,905	—	—	—	62,905	56,967	5,938
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 4,492,018	$ —	$ —	$ —	$ 4,492,018	$ 3,934,836	$ 557,182
	TOTAL 1982	$ 4,035,931	$ —	$ —	$ 106,000	$ 4,141,931	$ 3,855,687	$ 286,244
4	Water Resources Management							
	Manpower	$ 17,038,824	$ —	$ —	$ 1,237,000	$ 18,275,824	$ 18,062,139	$ 213,685
	Supplies and services	72,074,747	—	—	(801,000)	71,273,747	70,303,632	970,115
	Grants	7,711,319	—	—	(436,000)	7,275,319	6,409,247	866,072
	Purchase of fixed assets	547,552	—	—	—	547,552	475,626	71,926
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 97,372,442	$ —	$ —	$ —	$ 97,372,442	$ 95,250,644	$ 2,121,798
	TOTAL 1982	$ 95,171,799	$ —	$ 21,300,000	$ 673,000	$ 117,144,799	$ 115,563,262	$ 1,581,537
5	Environmental Research							
	Manpower	$ 960,969	$ —	$ —	$ —	$ 960,969	$ 914,437	$ 46,532
	Supplies and services	1,857,469	—	—	(36,000)	1,821,469	1,741,460	80,009
	Grants	652,500	—	—	—	652,500	651,500	1,000
	Purchase of fixed assets	72,000	—	—	36,000	108,000	43,690	64,310
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 3,542,938	$ —	$ —	$ —	$ 3,542,938	$ 3,351,087	$ 191,851
	TOTAL 1982 (a)	$ 3,193,637	$ —	$ —	$ —	$ 3,193,637	$ 2,884,382	$ 309,255
6	Land Assembly							
	Manpower	$ 1,016,518	$ —	$ —	$ —	$ 1,016,518	$ 858,682	$ 157,836
	Supplies and services	1,289,340	—	—	150,000	1,439,340	1,122,628	316,712
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	14,007,775	—	—	(150,000)	13,857,775	4,993,708	8,864,067
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 16,313,633	$ —	$ —	$ —	$ 16,313,633	$ 6,975,018	$ 9,338,615
	TOTAL 1982	$ 41,275,758	$ —	$ 8,000,000	$ —	$ 49,275,758	$ 40,190,539	$ 9,085,219

Statement No. 10.2 (cont'd)

ENVIRONMENT
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
7	Interdisciplinary Environmental Research and Services							
	Manpower	$ 5,466,823	$ —	$ —	$ 42,000	$ 5,508,823	$ 5,468,600	$ 40,223
	Supplies and services	2,461,250	—	—	225,000	2,686,250	2,622,736	63,514
	Grants	84,800	—	—	—	84,800	21,233	63,567
	Purchase of fixed assets	3,150,360	—	—	(267,000)	2,883,360	2,509,157	374,203
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 11,163,233	$ —	$ —	$ —	$ 11,163,233	$ 10,621,726	$ 541,507
	TOTAL 1982 (a)	$ 9,474,880	$ —	$ —	$ —	$ 9,474,880	$ 7,431,503	$ 2,043,377
8	Overview and Co-ordination of Environment Conservation							
	Manpower	$ 774,961	$ —	$ —	$ 7,000	$ 781,961	$ 779,019	$ 2,942
	Supplies and services	—	—	—	—	—	—	—
	Grants	725,800	—	—	(7,000)	718,800	718,800	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 1,500,761	$ —	$ —	$ —	$ 1,500,761	$ 1,497,819	$ 2,942
	TOTAL 1982	$ 1,189,250	$ —	$ —	$ —	$ 1,189,250	$ 1,187,178	$ 2,072
	Department Total 1983	$ 158,045,374(b)	$ —	$ —	$ 882,000(c)	$ 158,927,374	$ 144,125,408	$ 14,801,966
	Department Total 1982 (a)	$ 175,211,720	$ —	$ 29,300,000	$ 1,295,000(c)	$ 205,806,720	$ 191,003,211	$ 14,803,509

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.
(b) Net of $140,945,941 transferred to Utilities and Telecommunications under authority of the Public Service Administrative Transfers Act.
(c) Transferred from the salary contingency fund.

Statement No. 10.3

ENVIRONMENT
STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided: Estimates	Funds Provided: Prior Year Liabilities	Funds Provided: Special Warrants	Funds Provided: Transfers	Funds Provided: Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 166,723					$ 136,228	
1.0.2	Deputy minister's office	542,610					427,122	
1.0.3	Finance and office services	1,674,093					1,564,229	
1.0.4	Systems and computing	1,759,977					1,335,205	
1.0.5	Communications	371,701					329,522	
1.0.6	Library	301,530					324,163	
1.0.7	Personnel and organization development	454,305					469,823	
		5,270,939	$ —	$ —	$ —	$ 5,270,939	4,586,292	$ 684,647
2	Pollution Prevention and Control							
2.1	Programme Support							
2.1.1	Assistant deputy minister's office	104,813					107,366	
2.1.2	Pollution control	370,000					360,129	
2.1.3	Standards and approvals	207,412					222,792	
2.2	Air Quality Management							
2.2.1	Standards and approvals	328,565					371,413	
2.2.2	Pollution control	2,162,515					2,340,371	
2.3	Water Quality Management							
2.3.1	Standards and approvals	260,112					284,817	
2.3.2	Pollution control	1,859,860					1,924,656	
2.4	Municipal Water and Sewerage Management							
2.4.1	Standards and approvals	446,253					488,636	
2.4.2	Pollution control	1,823,460					1,718,718	
2.5	Earth Contamination Prevention							
2.5.1	Administrative support	319,554					345,888	
2.5.2	Geology	257,537					247,245	
2.5.3	Soils	896,541					990,428	
2.5.4	Technical	829,403					839,295	
2.6	Waste Management							
2.6.1	Pollution control	3,295,141					2,412,269	
2.6.2	Municipal waste management	2,950,000					2,950,000	
2.6.3	Standards and approvals	162,627					146,939	
2.7	Chemical and Pesticide Management							
2.7.1	Administrative support	146,570					101,358	
2.7.2	Licensing	917,664					946,451	
2.7.3	Biting fly control	1,051,383					1,109,215	
		18,389,410	—	—	882,000	19,271,410	17,907,986	1,363,424
3	Land Conservation							
3.1	Programme Support							
3.1.1	Assistant deputy minister's office	126,425					124,482	
3.2	Land Conservation and Reclamation							
3.2.1	Regional land use	306,230					239,398	
3.2.2	Regulated surface operations	703,100					619,151	

Statement No. 10.3 (cont'd)

ENVIRONMENT
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3.2.3	Reclamation	$ 346,511					$ 267,776	
3.2.4	Land Conservation and Reclamation Council	1,295,367					1,395,754	
3.3	Environmental Assessment							
3.3.1	E.I.A. review	705,220					497,710	
3.3.2	Remote sensing	440,466					294,465	
3.3.3	Public participation	568,699					496,100	
		4,492,018	$ —	$ —	$ —	$ 4,492,018	3,934,836	$ 557,182
4	Water Resources Management							
4.1	Programme Support							
4.1.1	Assistant deputy minister's office	99,193					105,492	
4.2	Surface Water Development and Control							
4.2.1	Administrative support	230,322					247,927	
4.2.2	Construction	7,543,854					6,610,980	
4.2.3	Design	1,896,625					2,027,351	
4.2.4	Geotechnical	1,530,632					1,430,754	
4.2.5	Dickson Dam	53,849,423					53,719,650	
4.3	Water Resources Administration.							
4.3.1	Director's office	214,294					213,371	
4.3.2	Administrative support	299,995					328,571	
4.3.3	Regional offices	1,967,300					2,012,619	
4.3.4	Cost sharing programme for water management projects	6,780,000					5,512,279	
4.3.5	Water rights licensing	1,394,431					1,571,442	
4.3.6	Dam safety	464,201					471,720	
4.4	Operation and Maintenance of Water Resources Systems							
4.4.1	Office of the director	270,486					269,564	
4.4.2	Site development	378,500					381,705	
4.4.3	Irrigation headworks	2,078,590					2,075,103	
4.4.4	Project rehabilitation	591,000					586,377	
4.4.5	Equipment and materials	1,089,442					1,262,509	
4.4.6	Project management	2,511,673					3,033,005	
4.5	Data Collection and Inventory							
4.5.1	Administrative support	207,513					221,807	
4.5.2	Hydrology	874,800					902,572	
4.5.3	Surveys	4,146,687					4,257,840	
4.5.4	River engineering	524,726					590,867	
4.5.5	Flow forecasting	519,435					508,078	
4.6	Water Resources Planning and Co-ordination							
4.6.1	Administrative support	641,319					294,937	
4.6.2	Northern river basins	1,830,051					2,125,270	
4.6.3	Southern river basins	2,773,919					1,737,465	
4.6.4	Planning services	1,217,443					1,188,593	
4.7	Groundwater Development							
4.7.1	Administrative support	58,374					60,659	
4.7.2	Exploration and development	1,208,709					1,356,274	
4.7.3	Metis water supply	179,505					145,863	
		97,372,442	—	—	—	97,372,442	95,250,644	2,121,798

Statement No. 10.3 (cont'd)

ENVIRONMENT
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
5	Environmental Research							
5.1	Environmental Research Co-ordination							
5.1.1	Research secretariat	$ 1,625,619					$ 1,605,559	
5.2	Alberta Oil Sands Environmental Research							
5.2.1	Administrative support	397,745					535,204	
5.2.2	A.O.S.E.R.P. projects	1,519,574					1,210,324	
		3,542,938	$ —	$ —	$ —	$ 3,542,938	3,351,087	$ 191,851
6	Land Assembly							
6.1	Administrative Support							
6.1.1	Land acquisition	1,356,021					1,084,832	
6.1.2	Restricted development areas - transportation and utility corridors	966,212					672,263	
6.2	Environment							
6.2.1	Municipal waste management	1,618,000					27,040	
6.2.2	Regional water and sewer systems programme	300,000					381,651	
6.2.3	Reclamation	25,000					—	
6.2.5	Water management and diversion	1,000,000					609,613	
6.2.6	Transportation and utility corridors	750,000					—	
6.2.7	Industrial sites	500,000					—	
6.2.8	Environmental research	400,000					1,000	
6.3	Municipal Affairs							
6.3.1	Tax recovery lands	250,000					—	
6.4	Culture							
6.4.1	Historical sites	1,287,400					1,228,260	
6.5	Recreation and Parks							
6.5.1	Acquisition for new provincial parks or new recreation areas	250,000					152,560	
6.5.2	Acquisition for existing provincial parks and recreation areas	2,850,000					591,348	
6.5.3	Acquisition for special purposes	1,500,000					—	
6.6	Energy and Natural Resources							
6.6.1	Grazing reserves	1,200,000					476,482	
6.6.3	Tax recovery	250,000					—	
6.6.4	Sell back agreements	100,000					—	
6.6.5	Integrated management areas	300,000					176,400	
6.6.6	Wildlife habitat	—					463,421	
6.6.7	Fish habitat	—					30	
6.6.8	Access to fish and wildlife resources	1,100,000					1,110,118	
6.7	Economic Development							
6.7.1	Abandoned railway branch lines	311,000					—	
		16,313,633	—	—	—	16,313,633	6,975,018	9,338,615

Statement No. 10.3 (cont'd)

ENVIRONMENT
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
7	Interdisciplinary Environmental Research and Services							
7.1	Programme Support							
7.1.1	Director's office	$ 211,715					$ 244,027	
7.1.2	Administration	210,778					175,006	
7.1.3	Accounting	312,349					383,677	
7.1.4	Personnel	111,729					84,328	
7.1.5	Information services	336,452					477,424	
7.1.6	Site and field management	686,508					731,643	
7.1.7	Technical support	593,107					293,575	
7.2	Plant Sciences							
7.2.1	Support services	208,906					196,131	
7.2.2	Plant pathology	114,241					146,451	
7.2.3	Entomology	265,684					319,776	
7.2.4	Weeds science	319,787					272,578	
7.2.5	Greenhouse and growth rooms	563,610					558,922	
7.2.6	Reclamation and revegetation	159,005					84,014	
7.3	Chemistry							
7.3.1	Support services	233,905					192,936	
7.3.2	Air analysis and research	465,457					469,586	
7.3.3	Water analysis and research	753,843					801,648	
7.3.4	Research services and methods development	542,260					507,882	
7.3.5	Microbiology	301,311					230,291	
7.3.6	Quality control and laboratory data management	194,005					59,017	
7.3.7	Technical support services	320,584					126,347	
7.4	Animal Sciences							
7.4.1	Support services	603,236					234,985	
7.4.2	Aquatic biology	482,803					643,402	
7.4.3	Wildlife biology	495,931					640,611	
7.4.4	Health	150,676					122,353	
7.4.5	Pathology	238,439					350,036	
7.4.6	Toxicology	401,785					420,570	
7.4.7	Clinical sciences	140,790					103,788	
7.5	Environmental Technology							
7.5.1	Support services	247,724					167,556	
7.5.2	Pilot plant operation and field services	803,509					984,693	
7.5.3	Process evaluation	693,104					598,473	
		11,163,233	$ —	$ —	$ —	$ 11,163,233	10,621,726	$ 541,507
8	Overview and Co-ordination of Environment Conservation							
8.0.1	Environment Council of Alberta	1,500,761	—	—	—	1,500,761	1,497,819	2,942
	Department Total	$ 158,045,374(a)	$ —	$ —	$ 882,000(b)	$ 158,927,374	$ 144,125,408	$ 14,801,966

(a) Net of $140,945,931 transferred to Utilities and Telecommunications under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

Statement No. 10.4

ENVIRONMENT
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Community services programme	$ 225,324	$12,474,676
Fees, Permits and Licences:		
Water power	309,012	363,103
Other	19,532	21,757
	328,544	384,860
Other Revenue:		
Refunds of expenditure:		
Previous years' refunds	811,696	1,066,460
Other	2,550	2,490
Miscellaneous:		
Rentals	189,604	196,359
Water resources	74,716	436,935
	1,078,566	1,702,244
Total revenue	$ 1,632,434	$14,561,780

SECTION 11

1982-83
PUBLIC ACCOUNTS

EXECUTIVE COUNCIL

Executive Council Administration
Occupational Health and Safety
Workers' Compensation
Support to Native Organizations
Personnel Administration
Natural Sciences and Engineering Research
Energy Resources Conservation
Women's Information
Multi-Media Education Services
Disaster Preparedness and Emergency Response
Public Service Employee Relations
Financing of Native Venture Capital Corporation
Public Affairs
Designation, Regulation and Licensure of Professions and Occupations

The Executive Council consists of the Premier and Ministers of the Crown who, by executive procedure and orders approved by the Lieutenant Governor, translate the wishes of the electors of the Province into policy decisions and consequent programmes, under authority provided by the Legislative Assembly and Provincial statutes.

Contents:

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11.2	Expenditure by Programme and Object	11.3
11.3	Expenditure by Element	11.6
11.4	Revenue	11.9

Statement No. 11.1

EXECUTIVE COUNCIL STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Executive Council Administration	$ 3,341,587	$ —	$ —	$ —	$ 3,341,587	$ 2,610,264	$ 731,323
2	Occupational Health and Safety							
2.1	Programme Support	980,759	—	—	77,600	1,058,359	1,011,022	47,337
2.2	Worksite Services	4,149,756	—	—	277,950	4,427,706	4,387,685	40,021
2.3	Occupational Health Services	3,251,080	—	—	112,450	3,363,530	3,306,763	56,767
2.4	Research and Education	2,783,794	—	—	(61,000)	2,722,794	2,634,486	88,308
		11,165,389	—	—	407,000	11,572,389	11,339,956	232,433
3	Workers' Compensation	16,698,400	—	—	—	16,698,400	15,133,967	1,564,433
4	Support to Native Organizations	4,188,010	—	—	—	4,188,010	4,083,363	104,647
5	Personnel Administration	17,674,489	—	—	—	17,674,489	16,251,367	1,423,122
6	Natural Sciences and Engineering Research	19,148,000	—	—	—	19,148,000	19,148,000	—
7	Energy Resources Conservation	20,755,000	—	250,000	—	21,005,000	21,005,000	—
8	Women's Information	195,800	—	—	2,500	198,300	182,182	16,118
9	Multi-Media Education Services							
9.1	Programme Support	2,967,190	—	644,100	—	3,611,290	3,611,290	—
9.2	Development and Production	5,758,050	—	—	—	5,758,050	5,758,050	—
9.3	Media Utilization	6,107,760	—	—	—	6,107,760	6,107,760	—
		14,833,000	—	644,100	—	15,477,100	15,477,100	—
10	Disaster Preparedness and Emergency Response							
10.1	Programme Support	750,500	—	—	82,950	833,450	788,455	44,995
10.2	Disaster Preparedness	1,495,650	—	—	95,950	1,591,600	1,530,132	61,468
10.3	Emergency Response	77,100	—	3,417,000	7,300	3,501,400	1,431,353	2,070,047
10.4	Dangerous Goods Control	866,950	—	—	(186,200)	680,750	396,768	283,982
		3,190,200	—	3,417,000	—	6,607,200	4,146,708	2,460,492
11	Public Service Employee Relations	333,646	—	350,000	—	683,646	609,019	74,627
12	Financing of Native Venture Capital Corporation	—	—	2,000,000	—	2,000,000	2,000,000	—
	Less: capitalized as a voted non-budgetary disbursement	—	—	(2,000,000)	—	(2,000,000)	(2,000,000)	—
		—	—	—	—	—	—	—
13	Public Affairs	8,787,789	(807,051)	1,723,576	770,000	10,474,314	10,056,456	417,858
14	Designation, Regulation and Licensure of Professions and Occupations	450,050	—	—	—	450,050	382,967	67,083
	TOTAL 1983	$ 120,761,360(b)	$ (807,051)(c)	$ 6,384,676	$ 1,179,500(d)	$ 127,518,485	$ 120,426,349	$ 7,092,136
	TOTAL 1982 (a)	$ 94,545,916	$ (109,665)(c)	$ 4,869,650	$ 831,300(d)	$ 100,137,201	$ 98,828,932	$ 1,308,269

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Includes $9,237,839 transferred from Government Services ($8,787,789) and Social Services and Community Health ($450,050) under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 11.2

EXECUTIVE COUNCIL STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Executive Council Administration							
	Manpower	$ 1,748,911	$ —	$ —	$ 111,000	$ 1,859,911	$ 1,826,949	$ 32,962
	Supplies and services	1,347,420	—	—	(118,550)	1,228,870	665,509	563,361
	Grants	20,000	—	—	—	20,000	16,585	3,415
	Purchase of fixed assets	170,800	—	—	3,000	173,800	47,621	126,179
	Other	54,456	—	—	4,550	59,006	53,600	5,406
	TOTAL 1983	$ 3,341,587	$ —	$ —	$ —	$ 3,341,587	$ 2,610,264	$ 731,323
	TOTAL 1982	$ 2,888,153	$ —	$ —	$ —	$ 2,888,153	$ 2,642,635	$ 245,518
2	Occupational Health and Safety							
	Manpower	$ 7,518,797	$ —	$ —	$ 660,700	$ 8,179,497	$ 8,154,539	$ 24,958
	Supplies and services	3,058,567	—	—	(270,700)	2,787,867	2,637,922	149,945
	Grants	211,200	—	—	8,000	219,200	188,897	30,303
	Purchase of fixed assets	334,825	—	—	9,000	343,825	322,203	21,622
	Other	42,000	—	—	—	42,000	36,395	5,605
	TOTAL 1983	$ 11,165,389	$ —	$ —	$ 407,000	$ 11,572,389	$ 11,339,956	$ 232,433
	TOTAL 1982 (a)	$ 9,823,118	$ (79,391)	$ 200,000	$ 235,000	$ 10,178,727	$ 10,142,277	$ 36,450
3	Workers' Compensation							
	Manpower	$ 26,200	$ —	$ —	$ —	$ 26,200	$ —	$ 26,200
	Supplies and services	22,200	—	—	(5,000)	17,200	1,479	15,721
	Grants	16,650,000	—	—	—	16,650,000	15,132,143	1,517,857
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	5,000	5,000	345	4,655
	TOTAL 1983	$ 16,698,400	$ —	$ —	$ —	$ 16,698,400	$ 15,133,967	$ 1,564,433
	TOTAL 1982	$ 14,148,400	$ —	$ —	$ —	$ 14,148,400	$ 13,453,269	$ 695,131
4	Support to Native Organizations							
	Manpower	$ 856,317	$ —	$ —	$ 14,000	$ 870,317	$ 869,983	$ 334
	Supplies and services	471,723	—	—	(14,000)	457,723	393,948	63,775
	Grants	2,781,820	—	—	—	2,781,820	2,757,621	24,199
	Purchase of fixed assets	27,150	—	—	—	27,150	26,033	1,117
	Other	51,000	—	—	—	51,000	35,778	15,222
	TOTAL 1983	$ 4,188,010	$ —	$ —	$ —	$ 4,188,010	$ 4,083,363	$ 104,647
	TOTAL 1982	$ 3,375,058	$ (30,274)	$ 500,500	$ —	$ 3,845,284	$ 3,271,770	$ 573,514
5	Personnel Administration							
	Manpower	$ 6,561,631	$ —	$ —	$ —	$ 6,561,631	$ 6,513,725	$ 47,906
	Supplies and services	4,792,103	—	—	—	4,792,103	3,807,460	984,643
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	56,755	—	—	—	56,755	53,242	3,513
	Other	6,264,000	—	—	—	6,264,000	5,876,940	387,060
	TOTAL 1983	$ 17,674,489	$ —	$ —	$ —	$ 17,674,489	$ 16,251,367	$ 1,423,122
	TOTAL 1982	$ 12,648,600	$ —	$ 1,805,000	$ 220,000	$ 14,673,600	$ 14,250,875	$ 422,725
6	Natural Sciences and Engineering Research							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	19,148,000	—	—	—	19,148,000	19,148,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 19,148,000	$ —	$ —	$ —	$ 19,148,000	$ 19,148,000	$ —
	TOTAL 1982	$ 15,000,000	$ —	$ 500,000	$ —	$ 15,500,000	$ 15,500,000	$ —

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
7	Energy Resources Conservation							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	20,755,000	—	250,000	—	21,005,000	21,005,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 20,755,000	$ —	$ 250,000	$ —	$ 21,005,000	$ 21,005,000	$ —
	TOTAL 1982	$ 14,525,000	$ —	$ —	$ —	$ 14,525,000	$ 14,525,000	$ —
8	Women's Information							
	Manpower	$ 90,000	$ —	$ —	$ 2,500	$ 92,500	$ 92,172	$ 328
	Supplies and services	103,800	—	—	—	103,800	89,713	14,087
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	2,000	—	—	—	2,000	297	1,703
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 195,800	$ —	$ —	$ 2,500	$ 198,300	$ 182,182	$ 16,118
	TOTAL 1982	$ 184,058	$ —	$ —	$ —	$ 184,058	$ 172,464	$ 11,594
9	Multi-Media Education Services							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	14,833,000	—	644,100	—	15,477,100	15,477,100	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 14,833,000	$ —	$ 644,100	$ —	$ 15,477,100	$ 15,477,100	$ —
	TOTAL 1982	$ 12,344,000	$ —	$ —	$ —	$ 12,344,000	$ 12,344,000	$ —
10	Disaster Preparedness and Emergency Response							
	Manpower	$ 2,013,900	$ —	$ —	$ —	$ 2,013,900	$ 1,719,675	$ 294,225
	Supplies and services	613,950	—	17,000	—	630,950	541,503	89,447
	Grants	417,100	—	3,400,000	—	3,817,100	1,758,546	2,058,554
	Purchase of fixed assets	145,250	—	—	—	145,250	126,984	18,266
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 3,190,200	$ —	$ 3,417,000	$ —	$ 6,607,200	$ 4,146,708	$ 2,460,492
	TOTAL 1982	$ 2,099,850	$ —	$ 1,103,150	$ 46,300	$ 3,249,300	$ 3,182,956	$ 66,344
11	Public Service Employee Relations							
	Manpower	$ 180,246	$ —	$ —	$ —	$ 180,246	$ 178,023	$ 2,223
	Supplies and services	148,400	—	350,000	—	498,400	425,996	72,404
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	5,000	—	—	—	5,000	5,000	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 333,646	$ —	$ 350,000	$ —	$ 683,646	$ 609,019	$ 74,627
	TOTAL 1982	$ 303,606	$ —	$ —	$ —	$ 303,606	$ 273,146	$ 30,460

Statement No. 11.2 (cont'd)

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
12	Financing of Native Venture Capital Corporation							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	2,000,000	—	2,000,000	2,000,000	—
		—	—	2,000,000	—	2,000,000	2,000,000	—
	Less: capitalized as a voted non-budgetary disbursement	—	—	(2,000,000)	—	(2,000,000)	(2,000,000)	—
	TOTAL 1983	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	TOTAL 1982	$ —	$ —	$ —	$ —	$ —	$ —	$ —
13	Public Affairs							
	Manpower	$ 5,181,274	$ —	$ 25,700	$ 770,000	$ 5,976,974	$ 5,845,580	$ 131,394
	Supplies and services	3,309,575	(807,051)	1,691,376	—	4,193,900	4,057,819	136,081
	Grants	255,000	—	—	—	255,000	112,267	142,733
	Purchase of fixed assets	41,940	—	—	—	41,940	40,790	1,150
	Other	—	—	6,500	—	6,500	—	6,500
	TOTAL 1983	$ 8,787,789	$ (807,051)	$ 1,723,576	$ 770,000	$ 10,474,314	$ 10,056,456	$ 417,858
	TOTAL 1982 (a)	$ 7,013,073	$ —	$ 761,000	$ 330,000	$ 8,104,073	$ 8,891,935	$ (787,[illegible]62)
14	Designation, Regulation and Licensure of Professions and Occupations							
	Manpower	$ 187,000	$ —	$ —	$ —	$ 187,000	$ 157,991	$ 29,009
	Supplies and services	255,140	—	—	—	255,140	218,843	36,297
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	7,910	—	—	—	7,910	6,133	1,777
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 450,050	$ —	$ —	$ —	$ 450,050	$ 382,967	$ 67,083
	TOTAL 1982	$ 193,000	$ —	$ —	$ —	$ 193,000	$ 178,605	$ 14,395
	Department Total 1983	$ 120,761,360(b)	$ (807,051)(c)	$ 6,384,676	$ 1,179,500(d)	$ 127,518,485	$ 120,426,349	$ 7,092,136
	Department Total 1982 (a)	$ 94,545,916	$ (109,665)(c)	$ 4,869,650	$ 831,300(d)	$ 100,137,201	$ 98,828,932	$ 1,308,269

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Includes $9,237,839 transferred from Government Services ($8,787,789) and Social Services and Community Health ($450,050) under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 11.3

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Executive Council Administration							
1.0.1	Office of the Premier	$ 499,278					$ 621,431	
1.0.2	General administrative support	1,571,557					1,144,383	
1.0.3	Office of the Lieutenant Governor	90,228					87,058	
1.0.4	Project management	756,720					335,325	
1.0.5	Protocol	423,804					403,746	
1.0.6	Water Resources Commission	—					18,321	
		3,341,587	$ —	$ —	$ —	$ 3,341,587	2,610,264	$ 731,323
2	Occupational Health and Safety							
2.1	Programme Support							
2.1.1	Minister's office	158,851					155,231	
2.1.2	Administration	821,908					855,792	
2.2	Worksite Services							
2.2.1	Administrative support	247,909					160,785	
2.2.2	Inspection	2,884,448					3,112,860	
2.2.3	Safety engineering	710,027					688,545	
2.2.4	Special services	307,372					425,495	
2.3	Occupational Health Services							
2.3.1	Administrative support	131,488					148,634	
2.3.2	Medical services	757,501					718,670	
2.3.3	Laboratory services	410,630					407,912	
2.3.4	Occupational hygiene	1,521,011					1,559,579	
2.3.5	Radiation health	430,450					471,968	
2.4	Research and Education							
2.4.1	Special programmes and administration	806,215					677,872	
2.4.2	Research services	839,947					783,092	
2.4.3	Education services	1,137,632					1,173,521	
		11,165,389	—	—	407,000	11,572,389	11,339,956	232,433
3	Workers' Compensation							
3.0.1	Workers' Compensation Board pensions	16,698,400	—	—	—	16,698,400	15,133,967	1,564,433
4	Support to Native Organizations							
4.0.1	Minister's office	156,917					167,867	
4.0.2	Administrative support	1,249,273					1,157,875	
4.0.3	Grants to native organizations	2,781,820					2,757,621	
		4,188,010	—	—	—	4,188,010	4,083,363	104,647
5	Personnel Administration							
5.0.1	Minister's office	148,314					138,567	
5.0.2	Departmental services	2,383,145					2,276,671	
5.0.3	Employee relations	8,383,917					8,132,433	
5.0.4	Management services	965,120					881,203	
5.0.5	Organization development	900,183					894,835	
5.0.6	Regional services	382,789					416,454	
5.0.7	Recruitment and career advertising	2,732,000					1,395,219	
5.0.8	Administrative support	1,779,021					2,115,985	
		17,674,489	—	—	—	17,674,489	16,251,367	1,423,122

Statement No. 11.3 (cont'd)

EXECUTIVE COUNCIL
STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Natural Sciences and Engineering Research							
6.0.1	Alberta Research Council	$ 19,148,000	$ —	$ —	$ —	$ 19,148,000	$ 19,148,000	$ —
7	Energy Resources Conservation							
7.0.1	Energy Resources Conservation Board	20,755,000	—	250,000	—	21,005,000	21,005,000	—
8	Women's Information							
8.0.1	Women's Bureau	195,800	—	—	2,500	198,300	182,182	16,118
9	Multi-Media Education Services							
9.1	Programme Support							
9.1.1	Programme support	2,967,190					3,611,290	
9.2	Development and Production							
9.2.1	Development and production	5,758,050					5,758,050	
9.3	Media Utilization							
9.3.1	Media utilization	6,107,760					6,107,760	
		14,833,000	—	644,100	—	15,477,100	15,477,100	—
10	Disaster Preparedness and Emergency Response							
10.1	Programme Support							
10.1.1	Administration	551,600					572,435	
10.1.2	Public information	69,000					74,334	
10.1.3	Finance	129,900					141,686	
10.2	Disaster Preparedness							
10.2.1	Plans and operations	399,550					466,157	
10.2.2	Training	262,400					226,489	
10.2.3	Municipal services	833,700					837,486	
10.3	Emergency Response							
10.3.1	Response and assistance	77,100					1,431,353	
10.4	Dangerous Goods Control							
10.4.1	Education and inspection	866,950					396,768	
		3,190,200	—	3,417,000	—	6,607,200	4,146,708	2,460,492
11	Public Service Employee Relations							
11.0.1	Public service employee relations	333,646	—	350,000	—	683,646	609,019	74,627
12	Financing of Native Venture Capital Corporation							
12.0.1	Native Venture Capital Corporation	—					2,000,000	—
		—	—	2,000,000	—	2,000,000	2,000,000	—
	Less: capitalized as a voted non-budgetary disbursement	—	—	(2,000,000)	—	(2,000,000)	(2,000,000)	—
			—	—	—	—	—	—

Statement No. 11.3 (cont'd)

EXECUTIVE COUNCIL STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
13	Public Affairs							
13.0.1	Minister's office	$ —					$ 22,774	
13.0.2	Administrative support	1,526,499					1,874,497	
13.0.3	Public communications	2,221,170					2,558,150	
13.0.4	Telephone enquiry service (RITE system)	1,488,815					1,704,913	
13.0.5	Promotions and hospitality grants	340,400					213,695	
13.0.6	Advertising	193,400					230,659	
13.0.7	Guide services	214,785					235,008	
13.0.8	Print procurement	615,760					334,560	
13.0.9	Publications and distributions	876,680					1,436,400	
13.0.10	Creative services	303,896					291,814	
13.0.11	Display services	324,004					407,148	
13.0.12	Audio visual services	682,380					746,838	
		8,787,789	$ (807,051)	$ 1,723,576	$ 770,000	$ 10,474,314	10,056,456	$ 417,858
14	Designation, Regulation and Licensure of Professions and Occupations							
14.0.1	Administration	247,290					166,064	
14.0.2	Paramedical registrar	202,760					216,903	
		450,050	—	—	—	450,050	382,967	67,083
	Department Total	$ 120,761,360(a)	$ (807,051)(b)	$ 6,384,676	$ 1,179,500(c)	$ 127,518,485	$ 120,426,349	$ 7,092,136

(a) Includes $9,237,839 transferred from Government Services ($8,787,789) and Social Services and Community Health ($450,050) under authority of the Public Service Administrative Transfers Act.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 11.4

EXECUTIVE COUNCIL
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada	$ 7,500	$ 139,063
Fees, Permits and Licences	—	(328)
Other Revenue:		
Refunds of expenditure:		
Occupational health and safety	5,265,000	4,480,000
Previous years' refunds	560,245	392,081
Publications	156,230	949,852
Miscellaneous:		
Sale of Acts	529,547	312,671
Other	12,641	6,486
	6,523,663	6,141,090
Total revenue	$ 6,531,163	$ 6,279,825

SECTION 12

1982-83
PUBLIC ACCOUNTS

FEDERAL AND INTERGOVERNMENTAL AFFAIRS

Intergovernmental Co-ordination and Research

The Ministry is responsible for co-ordination of all activities of the Government of Alberta and its agencies in relation to the Government of Canada, the Governments of the Provinces and Territories of Canada, and the governments of foreign countries.

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Statement No. 12.1

FEDERAL AND INTERGOVERNMENTAL AFFAIRS STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Intergovernmental Co-ordination and Research	$ 5,488,195	$ —	$ —	$ —	$ 5,488,195	$ 5,029,694	$ 458,501
	TOTAL 1983	$ 5,488,195	$ —	$ —	$ —	$ 5,488,195	$ 5,029,694	$ 458,501
	TOTAL 1982	$ 4,280,239	$ —	$ 230,000	$ 319,222(a)	$ 4,829,461	$ 4,526,870	$ 302,591

(a) Transferred from the salary contingency fund.

Statement No. 12.2

FEDERAL AND INTERGOVERNMENTAL AFFAIRS STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Intergovernmental Co-ordination and Research							
	Manpower	$ 3,404,875	$ —	$ —	$ —	$ 3,404,875	$ 3,193,631	$ 211,244
	Supplies and services	1,857,620	—	—	(133,000)	1,724,620	1,485,467	239,153
	Grants	141,000	—	—	20,000	161,000	160,914	86
	Purchase of fixed assets	37,500	—	—	25,000	62,500	55,791	6,709
	Other	47,200	—	—	88,000	135,200	133,891	1,309
	Department Total 1983	$ 5,488,195	$ —	$ —	$ —	$ 5,488,195	$ 5,029,694	$ 458,501
	Department Total 1982	$ 4,280,239	$ —	$ 230,000	$ 319,222(a)	$ 4,829,461	$ 4,526,870	$ 302,591

(a) Transferred from the salary contingency fund.

Statement No. 12.3

FEDERAL AND INTERGOVERNMENTAL AFFAIRS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Intergovernmental Co-ordination and Research							
1.0.1	Minister's office	$ 165,400					$ 196,213	
1.0.2	Administrative support	536,557					551,208	
1.0.3	Intergovernmental affairs	1,787,249					1,790,715	
1.0.4	Alberta offices	2,229,912					2,070,329	
1.0.5	Conferences and missions	341,000					291,229	
1.0.6	Alaska highway gas pipeline	428,077					130,000	
	Department Total	$ 5,488,195	$ —	$ —	$ —	$ 5,488,195	$ 5,029,694	$ 458,501

Statement No. 12.4

FEDERAL AND INTERGOVERNMENTAL AFFAIRS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Other Revenue:		
Refunds of expenditure	$ 6,188	$ 11,055
Miscellaneous	15,760	6,129
Total revenue	$ 21,948	$ 17,184

SECTION 13

1982-83
PUBLIC ACCOUNTS

HOSPITALS AND MEDICAL CARE

Departmental Support Services
Health Care Insurance
Financial Assistance for Active Care
Financial Assistance for Long-Term Chronic Care
Financial Assistance for Supervised Personal Care
Financial Assistance for Capital Construction

The Ministry is responsible for establishing, financing and co-ordinating the delivery of health care programmes through active, auxiliary and mental health hospitals and nursing homes; for the development of programmes which ensure that every Albertan has access to an adequate level of health care, and for the provision of basic health care insurance coverage for all Albertans and premium-free Blue Cross and extended health care benefits for all senior citizens through the Alberta Health Care Insurance Plan.

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Statement No. 13.1

HOSPITALS AND MEDICAL CARE STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 31,637,038	$ (133,683)	$ 1,550,000	$ 1,552,000	$ 34,605,355	$ 33,527,441	$ 1,077,914
2	Health Care Insurance	306,060,000	—	25,408,000	—	331,468,000	331,468,000	—
3	Financial Assistance for Active Care							
3.1	Programme Support	122,934,653	—	—	(2,375,000)	120,559,653	120,554,289	5,364
3.2	Major Medical Referral and Research Centres	168,867,725	—	22,091,591	—	190,959,316	187,293,186	3,666,130
3.3	Major Urban Medical and Referral Centres	311,582,887	—	26,768,130	(3,746,000)	334,605,017	334,044,104	560,913
3.4	Other Referral Centres	90,564,657	—	17,973,447	744,338	109,282,442	109,277,417	5,025
3.5	Specialized Health Care	133,186,473	—	10,003,087	6,987,662	150,177,222	150,088,150	89,072
3.6	Community-Based Hospital Care	171,367,187	—	29,970,210	728,000	202,065,397	203,845,574	(1,780,177)
		998,503,582	—	106,806,465	2,339,000	1,107,649,047	1,105,102,720	2,546,327
4	Financial Assistance for Long-Term Chronic Care							
4.1	Programme Support	3,383,824	—	—	(1,365,000)	2,018,824	1,902,220	116,604
4.2	Long-Term Chronic Care	112,970,289	—	9,470,071	1,365,000	123,805,360	123,803,118	2,242
4.3	Specialized Long-Term Chronic Care	1,357,195	—	1,130,000	—	2,487,195	2,298,469	188,726
		117,711,308	—	10,600,071	—	128,311,379	128,003,807	307,572
5	Financial Assistance for Supervised Personal Care							
5.1	Private Nursing Homes	38,973,606	—	1,149,394	—	40,123,000	39,519,512	603,488
5.2	District Nursing Homes	27,413,892	—	4,803,644	—	32,217,536	31,670,297	547,239
5.3	Voluntary Nursing Homes	15,544,301	—	251,226	—	15,795,527	14,458,696	1,336,831
		81,931,799	—	6,204,264	—	88,136,063	85,648,505	2,487,558
6	Financial Assistance for Capital Construction							
6.1	Programme Support - Capital Construction	18,981,427	—	—	—	18,981,427	12,338,466	6,642,961
6.2	Major Medical Referral and Research Centres - Capital Construction	—	—	—	766,459	766,459	741,114	25,345
6.3	Major Urban Medical and Referral Centres - Capital Construction	71,852,500	—	—	—	71,852,500	59,232,334	12,620,166
6.4	Other Referral Centres - Capital Construction	53,391,700	—	—	—	53,391,700	32,899,004	20,492,696
6.5	Specialized Health Care - Capital Construction	6,749,930	—	—	—	6,749,930	458,340	6,291,590
6.6	Community-Based Hospital Care - Capital Construction	123,664,100	—	—	(766,459)	122,897,641	102,714,674	20,182,967
6.7	Long-Term Chronic Care Capital Construction	8,280,300	—	—	—	8,280,300	7,612,424	667,876
6.8	Supervised Personal Care - Capital Construction	6,408,550	—	—	—	6,408,550	274,896	6,133,654
		289,328,507	—	—	—	289,328,507	216,271,252	73,057,255
	TOTAL 1983	$1,825,172,234(b)	$ (133,683)(c)	$ 150,568,800	$ 3,891,000(d)	$1,979,498,351	$1,900,021,725	$ 79,476,626
	TOTAL 1982 (a)	$1,413,456,695	$ —	$ 81,221,391	$ 2,805,562(d)	$1,497,483,648	$1,385,654,447	$ 111,829,201

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Includes $56,186,382 transferred from Government Services ($5,215,712), Public Works, Supply and Services ($34,800) and Social Services and Community Health ($50,935,870) under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 13.2

HOSPITALS AND MEDICAL CARE STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided Estimates	Funds Provided Prior Year Liabilities	Funds Provided Special Warrants	Funds Provided Transfers	Funds Provided Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 19,396,680	$ (102,250)	$ 820,000	$ 1,552,000	$ 21,666,430	$ 21,533,999	$ 234,681
	Supplies and services	11,906,479	(31,433)	730,000	—	12,605,046	11,675,857	826,939
	Grants	61,500	—	—	—	61,500	58,050	3,450
	Purchase of fixed assets	205,379	—	—	—	205,379	204,524	855
	Other	67,000	—	—	—	67,000	55,011	11,989
	TOTAL 1983	$ 31,637,038	$ (133,683)	$ 1,550,000	$ 1,552,000	$ 34,605,355	$ 33,527,441	$ 1,077,914
	TOTAL 1982 (a)	$ 26,942,083	$ —	$ 378,000	$ 1,100,000	$ 28,420,083	$ 28,553,766	$ (133,683)
2	Health Care Insurance							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	306,060,000	—	25,408,000	—	331,468,000	331,468,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 306,060,000	$ —	$ 25,408,000	$ —	$ 331,468,000	$ 331,468,000	$ —
	TOTAL 1982 (a)	$ 247,451,000	$ —	$ —	$ —	$ 247,451,000	$ 219,177,686	$ 28,273,314
3	Financial Assistance for Active Care							
	Manpower	$ 41,140,800	$ —	$ —	$ (17,881,000)	$ 23,259,800	$ 21,135,317	$ 2,124,483
	Supplies and services	9,980,356	—	—	(4,042,000)	5,938,356	5,938,356	—
	Grants	946,799,960	—	106,806,465	24,312,000	1,077,918,425	1,077,496,581	421,844
	Purchase of fixed assets	582,466	—	—	(50,000)	532,466	532,466	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 998,503,582	$ —	$ 106,806,465	$ 2,339,000	$1,107,649,047	$1,105,102,720	$ 2,546,327
	TOTAL 1982 (a)	$ 803,487,026	$ —	$ 73,572,954	$ 1,705,562	$ 878,765,542	$ 868,636,747	$ 10,128,795
4	Financial Assistance for Long-Term Chronic Care							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	117,711,308	—	10,600,071	—	128,311,379	128,003,807	307,572
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 117,711,308	$ —	$ 10,600,071	$ —	$ 128,311,379	$ 128,003,807	$ 307,572
	TOTAL 1982 (a)	$ 90,735,740	$ —	$ 7,270,437	$ —	$ 98,006,177	$ 95,618,337	$ 2,387,840
5	Financial Assistance for Supervised Personal Care							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	81,931,799	—	6,204,264	—	88,136,063	85,648,505	2,487,558
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 81,931,799	$ —	$ 6,204,264	$ —	$ 88,136,063	$ 85,648,505	$ 2,487,558
	TOTAL 1982 (a)	$ 67,507,363	$ —	$ —	$ —	$ 67,507,363	$ 66,002,743	$ 1,504,620

Statement No. 13.2 (cont'd)

HOSPITALS AND MEDICAL CARE STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Financial Assistance for Capital Construction							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	1,907,879	—	—	10,604,260	12,512,139	7,481,809	5,030,330
	Grants	287,420,628	—	—	(10,604,260)	276,816,368	208,789,443	68,026,925
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 289,328,507	$ —	$ —	$ —	$ 289,328,507	$ 216,271,252	$ 73,057,255
	TOTAL 1982	$ 177,333,483	$ —	$ —	$ —	$ 177,333,483	$ 107,665,168	$ 69,668,315
	Department Total 1983	$1,825,172,234(b)	$ (133,683)(c)	$ 150,568,800	$ 3,891,000(d)	$1,979,498,351	$1,900,021,725	$ 79,476,626
	Department Total 1982 (a)	$1,413,456,695	$ --	$ 81,221,391	$ 2,805,562(d)	$1,497,483,648	$1,385,654,447	$ 111,829,201

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Includes $56,186,382 traasferred from Government Services ($5,215,712), Public Works, Supply and Services ($34,800) and Social Services and Community Health (50,935,870) under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 13.3

HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE
BY ELEMENT

			Funds Provided					
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 250,771					$ 232,829	
1.0.2	Deputy minister's office	743,185					643,976	
1.0.3	Medical services	394,097					390,931	
1.0.4	Hospital services	3,744,142					3,670,344	
1.0.5	Health care insurance plan administration	16,833,273					19,034,631	
1.0.6	Finance and administrative services	7,783,777					7,471,282	
1.0.7	Policy development	1,887,793					2,083,448	
		31,637,038	$ (133,683)	$ 1,550,000	$ 1,552,000	$ 34,605,355	33,527,441	$ 1,077,914
2	Health Care Insurance							
2.0.1	Basic health services - budgetary requirement	225,443,000					250,851,000	
2.0.2	Blue Cross non-group benefits budgetary requirement	42,690,000					42,690,000	
2.0.3	Extended health benefits	23,687,000					23,687,000	
2.0.4	Out of Province hospital costs	14,240,000					14,240,000	
		306,060,000	—	25,408,000	—	331,468,000	331,468,000	—
3	Financial Assistance for Active Care							
3.1	Programme Support							
3.1.1	Bad debts	1,665,000					1,762,142	
3.1.2	Equity interest	516,700					471,156	
3.1.3	Major equipment	29,364,841					29,118,388	
3.1.4	Extraordinary hospital maintenance	3,462,439					2,801,267	
3.1.5	Systems development	3,823,379					3,760,286	
3.1.6	Research grants	111,000					111,000	
3.1.8	Human tissue and blood service	9,634,800					8,424,841	
3.1.9	Medical education service component	24,231,496					22,479,271	
3.1.10	Air ambulance	1,554,000					2,437,312	
3.1.11	Specific programmes	42,570,998					48,562,869	
3.1.12	Other programme support	6,000,000					625,757	
3.2	Major Medical Referral and Research Centres							
3.2.1	Edmonton, University of Alberta	98,360,501					115,587,831	
3.2.2	Calgary, Foothills	70,507,224					71,705,355	
3.3	Major Urban Medical and Referral Centres							
3.3.1	Calgary, General	73,822,992					80,823,916	
3.3.2	Calgary, District #93	56,094,260					61,464,816	
3.3.3	Edmonton, General	34,901,003					38,357,316	
3.3.4	Edmonton, Misericordia	35,399,010					37,691,532	
3.3.5	Edmonton, Royal Alexandra	72,374,739					80,136,120	
3.3.6	Edmonton, District #106	3,865,664					2,324,748	
3.3.7	Calgary, Colonel Belcher	10,519,679					10,009,516	
3.3.8	Edmonton, Charles Camsell	24,605,540					23,236,140	
3.4	Other Referral Centres							
3.4.1	Fort McMurray, General	13,329,662					16,142,098	
3.4.2	Grande Prairie, Municipal	9,826,387					13,136,172	
3.4.3	Lethbridge, Municipal	11,225,170					13,418,336	
3.4.4	Lethbridge, St. Michael's	10,346,779					11,397,108	
3.4.5	Lethbridge, Regional Lab.	3,342,126					3,681,315	
3.4.6	Medicine Hat, General	12,189,053					13,323,048	
3.4.7	Red Deer, General	26,785,960					34,058,621	
3.4.8	Red Deer, Regional Lab.	3,519,520					4,120,719	

HOSPITALS AND MEDICAL CARE STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3.5	Specialized Health Care							
3.5.1	Calgary, Alberta Children's	$ 24,549,165					$ 32,227,274	
3.5.2	Calgary, Salvation Army	6,694,192					7,764,041	
3.5.3	Provincial Cancer Hospitals Board	25,856,938					28,831,104	
3.5.4	Edmonton, Glenrose Provincial	20,145,926					23,061,875	
3.5.5	Alberta Hospital, Edmonton	35,175,435					36,550,395	
3.5.6	Alberta Hospital, Ponoka	20,764,817					21,653,461	
3.6	Community-Based Hospital Care							
3.6.1	Camrose, St. Mary's	4,400,280					5,449,961	
3.6.2	St. Albert, Sturgeon	5,956,762					7,869,614	
3.6.3	Wetaskiwin, General	6,457,945					8,246,271	
3.6.4	Rural community-based facilities	154,552,200					182,279,728	
		998,503,582	$ —	$ 106,806,465	$ 2,339,000	$1,107,649,047	1,105,102,720	$ 2,546,327
4	Financial Assistance for Long Term Chronic Care							
4.1	Programme Support							
4.1.1	Bad debts	15,600					6,576	
4.1.2	Equity interest	89,500					86,741	
4.1.3	Major equipment	753,999					730,877	
4.1.4	Extraordinary hospital maintenance	1,018,980					327,610	
4.1.5	Specific programmes	1,005,745					742,880	
4.1.6	Other programme support	500,000					7,535	
4.2	Long Term Chronic Care							
4.2.1	Calgary, Bethany Auxiliary	10,430,918					11,487,924	
4.2.2	Calgary, A.H. & N.H. #7	10,897,931					12,770,981	
4.2.3	Edmonton, A.H. & N.H. #24	14,321,572					16,183,784	
4.2.4	Edmonton, Good Samaritan	4,581,267					5,167,904	
4.2.5	Edmonton, St. Joseph's	4,423,819					5,071,796	
4.2.6	Lethbridge, Rehabilitation Centre	2,712,460					3,101,337	
4.2.7	Medicine Hat and District (Auxiliary)	2,859,290					3,009,900	
4.2.8	Red Deer, Dr. R. Parson's Auxiliary	2,704,577					3,007,056	
4.2.9	Calgary, Fanning Centre	7,085,654					9,569,296	
4.2.10	Edmonton, Dickinsfield	5,939,101					6,767,717	
4.2.11	Edmonton, Youville Memorial	12,983,334					10,029,864	
4.2.12	Edmonton, Veterans' Home	2,947,159					3,518,786	
4.2.13	Calgary, Foothills Auxiliary	5,720,260					4,564,730	
4.2.14	Calgary, Colonel Belcher Auxiliary	4,521,660					4,746,696	
4.2.15	Rural long-term chronic care facilities	20,841,287					24,805,347	
4.3	Specialized Long-Term Chronic Care							
4.3.1	Rural specialized facilities	1,357,195					2,298,470	
		117,711,308	—	10,600,071	—	128,311,379	128,003,807	307,572

Statement No. 13.3 (cont'd)

HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
5	Financial Assistance for Supervised Personal Care							
5.1	Private Nursing Homes							
5.1.1	Private nursing homes	$ 38,973,606					$ 39,519,512	
5.2	District Nursing Homes							
5.2.1	District nursing homes	27,213,892					31,518,523	
5.2.2	Other grants-equipment	50,000					36,538	
5.2.3	Other grants-maintenance	150,000					115,236	
5.3	Voluntary Nursing Homes							
5.3.1	Voluntary nursing homes	15,544,301					14,458,696	
		81,931,799	$ —	$ 6,204,264	$ —	$ 88,136,063	85,648,505	$ 2,487,558
6	Financial Assistance for Capital Construction							
6.1	Programme Support - Capital Construction							
6.1.1	Capital projects cost control	557,892					190,088	
6.1.2	Community service studies	373,737					365,840	
6.1.3	Engineering studies	333,000					144,047	
6.1.4	Pre-opening and commissioning costs	3,732,042					6,743,338	
6.1.5	Minor construction	13,341,506					4,717,706	
6.1.7	Planning fees	643,250					177,447	
6.2	Major Medical Referral and Research Centres - Capital Construction							
6.2.1	Edmonton, University of Alberta	—					44,000	
6.2.2	Calgary, Foothills	—					697,114	
6.3	Major Urban Medical and Referral Centres - Capital Construction							
6.3.1	Calgary, General	15,586,500					12,228,684	
6.3.2	Calgary, District #93	19,908,000					22,671,374	
6.3.3	Edmonton, General	5,313,500					57,470	
6.3.4	Edmonton, Misericordia	6,185,000					9,560,007	
6.3.5	Edmonton, Royal Alexandra	—					287,700	
6.3.6	Edmonton, District #106	8,290,000					3,329,971	
6.3.7	Edmonton, North	2,717,000					3,298,761	
6.3.8	Calgary, North	7,317,000					1,846,440	
6.3.9	Calgary, South	2,717,000					1,868,927	
6.3.10	Calgary, Colonel Belcher	3,807,000					4,083,000	
6.3.11	Edmonton, Charles Camsell	11,500					—	
6.4	Other Referral Centres - Capital Construction							
6.4.2	Grande Prairie, Municipal	40,000,000					21,900,000	
6.4.3	Lethbridge, Municipal	2,752,700					1,651,038	
6.4.4	Lethbridge, St. Michael's	704,500					—	
6.4.6	Medicine Hat, General	9,934,500					8,592,018	
6.4.7	Red Deer, General	—					755,948	
6.5	Specialized Health Care - Capital Construction							
6.5.2	Calgary, Salvation Army	1,235,000					74,997	
6.5.4	Edmonton, Glenrose Provincial	5,514,930					383,343	

HOSPITALS AND MEDICAL CARE
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6.6	Community-Based Hospital Care - Capital Construction							
6.6.1	Camrose, St. Mary's	$ —					$ 35,379	
6.6.2	St. Albert, Sturgeon	656,250					64,511	
6.6.3	Wetaskiwin, General	268,500					126,322	
6.6.4	Rural community based facilities	122,739,350					102,488,462	
6.7	Long-Term Chronic Care - Capital Construction							
6.7.2	Calgary, A.H. & N.H. #7	1,757,500					1,089,665	
6.7.4	Edmonton, Good Samaritan	294,500					95,247	
6.7.5	Edmonton, St. Joseph's	690,000					—	
6.7.11	Rural long-term chronic care facilities	5,538,300					6,427,512	
6.8	Supervised Personal Care - Capital Construction							
6.8.1	District nursing homes	6,408,550					274,896	
		289,328,507	$ —	$ —	$ —	$ 289,328,507	216,271,252	$ 73,057,255
	Department Total	$ 1,825,172,234(a)	$ (133,683)(b)	$ 150,568,800	$ 3,891,000(c)	$1,979,498,351	$1,900,021,725	$ 79,476,626

(a) Includes $56,186,382 transferred from Government Services ($5,215,712), Public Works, Supply and Services ($34,800) and Social Services and Community Health ($50,935,870) under authority of the Public Service Administrative Transfers Act.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 13.4

HOSPITALS AND MEDICAL CARE
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Hospital insurance	$ 207,376,000	$ 260,949,918
Hospital acquisition settlement	2,908,000	3,136,861
	210,284,000	264,086,779
Fees, Permits and Licences:		
Maintenance	2,454,266	1,509,332
Other Revenue:		
Refunds of expenditure:		
Third party liability	3,000,111	2,499,146
Previous years' refunds	958,744	2,475,208
Services and supplies to staff	276,140	351,655
Miscellaneous	15,383	271,598
	4,250,378	5,597,607
Total revenue	$ 216,988,644	$ 271,193,718

SECTION 14

1982-83
PUBLIC ACCOUNTS

HOUSING

Departmental Support Services
Policy Development and Financial Assistance for Housing
Alberta Heritage Fund Mortgage Interest Reduction Programme
Alberta Housing Corporation: Housing for Albertans
Alberta Home Mortgage Corporation: Mortgage Assistance

The Ministry is responsible for the co-ordination and implementation of the policies and programmes of the Government of Alberta in matters pertaining to housing.

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Statement No. 14.1

HOUSING
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 784,985	$ —	$ 150,000	$ 95,000	$ 1,029,985	$ 882,069	$ 147,916
2	Policy Development and Financial Assistance for Housing							
2.1	Policy and Programme Development	1,760,900	—	—	(25,400)	1,735,500	1,692,342	43,158
2.2	Housing Assistance	3,812,000	—	—	404,000	4,216,000	4,171,390	44,610
2.3	Financial Assistance for Housing	42,808,500	—	—	(215,600)	42,592,900	42,210,215	382,685
		48,381,400	—	—	163,000	48,544,400	48,073,947	470,453
3	Alberta Heritage Fund Mortgage Interest Reduction Programme							
3.1	Administrative Support	—	—	4,615,000	300,000	4,915,000	4,723,975	191,025
3.2	Financial Assistance for Mortgage Interest	—	—	95,000,000	—	95,000,000	88,696,014	6,303,986
		—	—	99,615,000	300,000	99,915,000	93,419,989	6,495,011
4	Alberta Housing Corporation: Housing for Albertans	73,083,000	—	—	—	73,083,000	85,523,236	(12,440,236)
5	Alberta Home Mortgage Corporation: Mortgage Assistance	87,233,000	—	—	—	87,233,000	79,959,000	7,274,000
	TOTAL 1983	$ 209,482,385(b)	$ —	$ 99,765,000	$ 558,000(c)	$ 309,805,385	$ 307,858,241	$ 1,947,144
	TOTAL 1982 (a)	$ 169,595,348	$ —	$ 9,700,000	$ 33,510(c)	$ 179,328,858	$ 150,536,590	$ 28,792,268

(a) The 1982 figures have been restated to conform to the 1983 presentation.

(b) Transferred from Housing and Public Works ($209,321,500) and Government Services ($160,885) under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 14.2

HOUSING
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 608,185	$ —	$ 150,000	$ 111,000	$ 869,185	$ 707,496	$ 161,689
	Supplies and services	132,300	—	—	—	132,300	143,842	(11,542)
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	5,500	—	—	—	5,500	8,198	(2,698)
	Other	39,000	—	—	(16,000)	23,000	22,533	467
	TOTAL 1983	$ 784,985	$ —	$ 150,000	$ 95,000	$ 1,029,985	$ 882,069	$ 147,916
	TOTAL 1982 (a)	$ 525,848	$ —	$ —	$ 33,510	$ 559,358	$ 484,187	$ 75,171
2	Policy Development and Financial Assistance for Housing							
	Manpower	$ 3,136,300	$ —	$ —	$ 163,000	$ 3,299,300	$ 3,241,530	$ 57,770
	Supplies and services	2,386,200	—	—	250,000	2,636,200	2,629,968	6,232
	Grants	39,758,500	—	—	(115,600)	39,642,900	39,629,299	13,601
	Purchase of fixed assets	50,400	—	—	(34,400)	16,000	15,264	736
	Other	3,050,000	—	—	(100,000)	2,950,000	2,557,886	392,114
	TOTAL 1983	$ 48,381,400	$ —	$ —	$ 163,000	$ 48,544,400	$ 48,073,947	$ 470,453
	TOTAL 1982 (a)	$ 71,601,500	$ —	$ —	$ —	$ 71,601,500	$ 51,891,267	$ 19,710,233
3	Alberta Heritage Fund Mortgage Interest Reduction Programme							
	Manpower	$ —	$ —	$ 905,000	$ 950,000	$ 1,855,000	$ 1,793,973	$ 61,027
	Supplies and services	—	—	3,570,000	(695,000)	2,875,000	2,790,676	84,324
	Grants	—	—	95,000,000	—	95,000,000	88,696,014	6,303,986
	Purchase of fixed assets	—	—	140,000	45,000	185,000	139,326	45,674
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ —	$ —	$ 99,615,000	$ 300,000	$ 99,915,000	$ 93,419,989	$ 6,495,011
	TOTAL 1982	$ —	$ —	$ —	$ —	$ —	$ —	$ —
4	Alberta Housing Corporation: Housing for Albertans							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	73,083,000	—	—	—	73,083,000	85,523,236	(12,440,236)
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 73,083,000	$ —	$ —	$ —	$ 73,083,000	$ 85,523,236	$ (12,440,236)
	TOTAL 1982 (a)	$ 70,568,000	$ —	$ —	$ —	$ 70,568,000	$ 61,561,136	$ 9,006,864

HOUSING
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
5	Alberta Home Mortgage Corporation: Mortgage Assistance							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	87,233,000	—	—	—	87,233,000	79,959,000	7,274,000
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 87,233,000	$ —	$ —	$ —	$ 87,233,000	$ 79,959,000	$ 7,274,000
	TOTAL 1982 (a)	$ 26,900,000	$ —	$ 9,700,000	$ —	$ 36,600,000	$ 36,600,000	$ —
	Department Total 1983	$ 209,482,385(b)	$ —	$ 99,765,000	$ 558,000(c)	$ 309,805,385	$ 307,858,241	$ 1,947,144
	Department Total 1982 (a)	$ 169,595,348	$ —	$ 9,700,000	$ 33,510(c)	$ 179,328,858	$ 150,536,590	$ 28,792,268

(a) The 1982 figures have been restated to conform to the 1983 presentation.

(b) Transferred from Housing and Public Works ($209,321,500) and Government Services ($160,885) under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 14.3

HOUSING
STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 216,885					$ 199,784	
1.0.2	Deputy minister's office	126,200					129,127	
1.0.3	Finance	353,600					447,877	
1.0.4	Personnel	88,300					105,281	
		784,985	$ —	$ 150,000	$ 95,000	$ 1,029,985	882,069	$ 147,916
2	Policy Development and Financial Assistance for Housing							
2.1	Policy and Programme Support							
2.1.1	Market and economic analysis branch	542,500					564,314	
2.1.2	Policy and programme branch	381,600					313,948	
2.1.3	Planning and research branch	577,100					584,453	
2.1.4	Administrative support	259,700					229,627	
2.2	Housing Assistance							
2.2.1	Home improvement branch	685,400					1,174,350	
2.2.2	Rural home assistance branch	491,500					637,691	
2.2.3	Co-op housing branch	1,474,000					1,624,421	
2.2.4	Municipal housing branch	544,800					237,077	
2.2.5	Administrative support	300,100					319,409	
2.2.6	Rental investment programme	316,200					178,443	
2.3	Financial Assistance for Housing							
2.3.1	Senior citizens housing improvement programme grants	350,000					129,730	
2.3.2	Pioneer housing grants	14,000,000					12,925,523	
2.3.3	Handicapped housing grants	200,000					100,347	
2.3.4	Emergency repairs	150,000					229,949	
2.3.5	Log housing grants	1,338,000					1,581,061	
2.3.6	Metis settlement housing	1,076,500					974,728	
2.3.7	Neighborhood improvement progammme grants	500,000					23,809	
2.3.8	Community services programme grants	1,000,000					998,905	
2.3.9	Housing registries	244,000					248,000	
2.3.10	Innovative housing	400,000					303,523	
2.3.11	Senior citizen unique home	600,000					711,115	
2.3.12	Alberta municipal housing incentive programme	15,000,000					21,487,000	
2.3.13	Home conversion programme	200,000					4,567	
2.3.14	Rental investment	7,500,000					2,314,510	
2.3.15	Water and sewer improvement grants	250,000					177,447	
		48,381,400	—	—	163,000	48,544,400	48,073,947	470,453

Statement No. 14.3 (cont'd)

HOUSING
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3	Alberta Heritage Fund Mortgage Interest Reduction Programme							
3.1	Administrative Support							
3.1.1	Mortgage assistance branch	$ —					$ 4,723,975	
3.2	Financial Assistance for Mortgage Interest							
3.2.1	Heritage mortgage interest reduction grants	—					88,696,014	
		—	$ —	$ 99,615,000	$ 300,000	$ 99,915,000	93,419,989	$ 6,495,011
4	Alberta Housing Corporation: Housing for Albertans							
4.0.1	Alberta Housing Corporation	73,083,000	—	—	—	73,083,000	85,523,236	(12,440,236)
5	Alberta Home Mortgage Corporation: Mortgage Assistance							
5.0.1	Alberta Home Mortgage Corporation	87,233,000	—	—	—	87,233,000	79,959,000	7,274,000
	Department Total	$ 209,482,385(a)	$ —	$ 99,765,000	$ 558,000(b)	$ 309,805,385	$ 307,858,241	$ 1,947,144

(a) Transferred from Housing and Public Works ($209,321,500) and Government Services ($160,885) under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

Statement No. 14.4

HOUSING
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Community services contribution programme	$ 250,000	$ 700,123
Other Revenue:		
Miscellaneous	18,823	—
Total revenue	$ 268,823	$ 700,123

SECTION 15

1982-83
PUBLIC ACCOUNTS

LABOUR

- Departmental Support Services
- Labour Relations
- General Safety Services
- Industrial Relations Adjudication and Regulation
- Individual's Rights Protection

The Ministry is responsible for the management of programmes designed to assure a high degree of safety for the public through standards, inspection, research and education; to encourage the development of effective and responsible relationships between labour and management; to ensure the protection of rights of employees and the human rights of individuals; all of which will contribute effectively to the attainment of the social and economic goals of Alberta.

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Statement No. 15.1

LABOUR
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 2,822,516	$ —	$ —	$ —	$ 2,822,516	$ 2,625,161	$ 197,355
2	Labour Relations	4,637,920	—	—	—	4,637,920	4,346,297	291,623
3	General Safety Services	13,987,699	—	—	—	13,987,699	13,764,643	223,056
4	Industrial Relations Adjudication and Regulation	963,494	—	—	—	963,494	894,194	69,300
5	Individual's Rights Protection	1,092,057	—	—	—	1,092,057	998,686	93,371
	TOTAL 1983	$ 23,503,686	$ —	$ —	$ —	$ 23,503,686	$ 22,628,981	$ 874,705
	TOTAL 1982	$ 20,663,095	$ (4,305)(a)	$ 25,000	$ 785,000(b)	$ 21,468,790	$ 20,802,757	$ 666,033

(a) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 15.2

LABOUR
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 1,981,572	$ —	$ —	$ 65,000	$ 2,046,572	$ 2,001,630	$ 44,942
	Supplies and services	750,829	—	—	(73,000)	677,829	560,921	116,908
	Grants	15,000	—	—	—	15,000	5,000	10,000
	Purchase of fixed assets	35,225	—	—	8,000	43,225	21,889	21,336
	Other	39,890	—	—	—	39,890	35,721	4,169
	TOTAL 1983	$ 2,822,516	$ —	$ —	$ —	$ 2,822,516	$ 2,625,161	$ 197,355
	TOTAL 1982 (a)	$ 2,435,970	$ —	$ —	$ —	$ 2,435,970	$ 2,395,768	$ 40,202
2	Labour Relations							
	Manpower	$ 3,769,525	$ —	$ —	$ 170,000	$ 3,939,525	$ 3,855,074	$ 84,451
	Supplies and services	838,270	—	—	(170,000)	668,270	470,628	197,642
	Grants	8,000	—	—	—	8,000	8,000	—
	Purchase of fixed assets	22,125	—	—	—	22,125	12,595	9,530
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 4,637,920	$ —	$ —	$ —	$ 4,637,920	$ 4,346,297	$ 291,623
	TOTAL 1982	$ 4,187,895	$ —	$ —	$ 270,000	$ 4,457,895	$ 4,281,087	$ 176,808
3	General Safety Services							
	Manpower	$ 11,138,976	$ —	$ —	$ 790,000	$ 11,928,976	$ 11,898,573	$ 30,403
	Supplies and services	2,707,983	—	—	(790,000)	1,917,983	1,833,385	84,598
	Grants	3,905	—	—	—	3,905	3,488	417
	Purchase of fixed assets	136,835	—	—	—	136,835	29,197	107,638
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 13,987,699	$ —	$ —	$ —	$ 13,987,699	$ 13,764,643	$ 223,056
	TOTAL 1982	$ 12,174,220	$ —	$ —	$ 498,000	$ 12,672,220	$ 12,356,557	$ 315,663
4	Industrial Relations Adjudication and Regulation							
	Manpower	$ 683,370	$ —	$ —	$ 40,000	$ 723,370	$ 700,998	$ 22,372
	Supplies and services	276,347	—	—	(40,000)	236,347	191,553	44,794
	Grants	500	—	—	—	500	500	—
	Purchase of fixed assets	3,277	—	—	—	3,277	1,143	2,134
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 963,494	$ —	$ —	$ —	$ 963,494	$ 894,194	$ 69,300
	TOTAL 1982 (a)	$ 904,350	$ (4,305)	$ 25,000	$ —	$ 925,045	$ 826,563	$ 98,482
5	Individual's Rights Protection							
	Manpower	$ 634,237	$ —	$ —	$ 60,000	$ 694,237	$ 666,684	$ 27,553
	Supplies and services	451,620	—	—	(60,000)	391,620	329,997	61,623
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	6,200	—	—	—	6,200	2,005	4,195
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 1,092,057	$ —	$ —	$ —	$ 1,092,057	$ 998,686	$ 93,371
	TOTAL 1982	$ 960,660	$ —	$ —	$ 17,000	$ 977,660	$ 942,782	$ 34,878
	Department Total 1983	$ 23,503,686	$ —	$ —	$ —	$ 23,503,686	$ 22,628,981	$ 874,705
	Department Total 1982	$ 20,663,095	$ (4,305)(b)	$ 25,000	$ 785,000(c)	$ 21,468,790	$ 20,802,757	$ 666,033

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 15.3

LABOUR
STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 158,146					$ 132,534	
1.0.2	Executive management	323,009					352,632	
1.0.3	Personnel	221,891					246,740	
1.0.4	Finance and administration	960,713					851,093	
1.0.5	Systems	310,889					274,022	
1.0.6	Communications	53,614					62,062	
1.0.7	Research	794,254					706,078	
		2,822,516	$ —	$ —	$ —	$ 2,822,516	2,625,161	$ 197,355
2	Labour Relations							
2.0.1	Divisional support	209,079					128,064	
2.0.2	Pension plan services	332,132					297,684	
2.0.3	Mediation services	1,173,946					887,112	
2.0.4	Employment standards	2,922,763					3,033,437	
		4,637,920	—	—	—	4,637,920	4,346,297	291,623
3	General Safety Services							
3.0.1	Divisional support	1,044,588					864,160	
3.0.2	Boilers	2,995,171					2,951,942	
3.0.3	Building standards	1,508,051					1,410,764	
3.0.4	Electrical protection	2,616,301					2,757,119	
3.0.5	Elevators	709,084					746,865	
3.0.6	Fire prevention	2,311,367					2,012,159	
3.0.7	Plumbing and gas safety services	2,803,137					3,021,634	
		13,987,699	—	—	—	13,987,699	13,764,643	223,056
4	Industrial Relations Adjudication and Regulation							
4.0.1	Labour Relations Board	963,494	—	—	—	963,494	894,194	69,300
5	Individual's Rights Protection							
5.0.1	Human Rights Commission	1,092,057	—	—	—	1,092,057	998,686	93,371
	Department Total	$ 23,503,686	$ —	$ —	$ —	$ 23,503,686	$ 22,628,981	$ 874,705

Statement No. 15.4

LABOUR
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Taxes:		
Fire Prevention Act	$ 1,233,473	$ 1,023,043
Payments from Government of Canada	22,500	30,000
Fees, Permits and Licences:		
Electrical Protection Act	1,474,403	1,462,857
Boilers and Pressure Vessels Act	1,305,214	1,150,649
Other	575,971	666,743
	3,355,588	3,280,249
Other Revenue:		
Refunds of expenditure	2,999	(53,850)
Miscellaneous	48,991	19,872
	51,990	(33,978)
Total revenue	$ 4,663,551	$ 4,299,314

SECTION 16

1982-83
PUBLIC ACCOUNTS

MANPOWER

Departmental Support Services
Manpower Development and Training Assistance
Special Employment Programmes

The Ministry is responsible for the establishment, operation, administration and co-ordination of Government programmes to ensure that Albertans, according to individual capabilities, have the opportunity to prepare for and take part in productive employment.

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Statement No. 16.1

MANPOWER
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 2,828,860	$ —	$ —	$ 13,000	$ 2,841,860	$ 2,770,725	$ 71,135
2	Manpower Development and Training Assistance							
2.1	Manpower Development	18,157,956	—	—	1,043,000	19,200,956	19,511,728	(310,772)
2.2	Training Assistance	10,232,500	—	1,500,000	—	11,732,500	10,680,627	1,051,873
2.3	Manpower Training	6,729,425	—	—	—	6,729,425	6,295,545	433,880
		35,119,881	—	1,500,000	1,043,000	37,662,881	36,487,900	1,174,981
3	Special Employment Programmes	13,000,000	—	17,650,000	—	30,650,000	23,910,135	6,739,865
	TOTAL 1983	$ 50,948,741(b)	$ —	$ 19,150,000	$ 1,056,000(d)	$ 71,154,741	$ 63,168,760	$ 7,985,981
	TOTAL 1982 (a)	$ 34,171,930	$ (43,738)(c)	$ 6,049,689	$ 1,302,798(d)	$ 41,480,679	$ 37,651,022	$ 3,829,657

(a) The 1982 figures have been restated to conform to the 1983 presentation.

(b) Transferred from Advanced Education and Manpower ($50,837,990) and Utilities and Telecommunications ($110,751) under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 16.2

MANPOWER
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 2,096,925	$ —	$ —	$ 13,000	$ 2,109,925	$ 2,111,537	$ (1,612)
	Supplies and services	686,660	—	—	—	686,660	616,269	70,391
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	6,275	—	—	—	6,275	6,038	237
	Other	39,000	—	—	—	39,000	36,881	2,119
	TOTAL 1983	$ 2,828,860	$ —	$ —	$ 13,000	$ 2,841,860	$ 2,770,725	$ 71,135
	TOTAL 1982 (a)	$ 2,345,017	$ (35,874)	$ 109,215	$ 100,720	$ 2,519,078	$ 2,383,619	$ 135,459
2	Manpower Development and Training Assistance							
	Manpower	$ 14,177,915	$ —	$ —	$ 1,043,000	$ 15,220,915	$ 15,108,830	$ 112,085
	Supplies and services	8,853,839	—	—	—	8,853,839	8,386,071	467,768
	Grants	11,725,869	—	1,500,000	—	13,225,869	12,643,257	582,612
	Purchase of fixed assets	362,258	—	—	—	362,258	349,742	12,516
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 35,119,881	$ —	$ 1,500,000	$ 1,043,000	$ 37,662,881	$ 36,487,900	$ 1,174,981
	TOTAL 1982 (a)	$ 28,826,913	$ (7,864)	$ 1,140,474	$ 1,202,078	$ 31,161,601	$ 28,708,738	$ 2,452,863
3	Special Employment Programmes							
	Manpower	$ 8,000,000	$ —	$ 6,120,000	$ —	$ 14,120,000	$ 13,164,619	$ 955,381
	Supplies and services	200,000	—	130 000	—	330,000	362,260	(32,260)
	Grants	4,800,000	—	11,400,000	—	16,200,000	10,383,256	5,816,744
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 13,000,000	$ —	$ 17,650,000	$ —	$ 30,650,000	$ 23,910,135	$ 6,739,865
	TOTAL 1982 (a)	$ 3,000,000	$ —	$ 4,800,000	$ —	$ 7,800,000	$ 6,558,665	$ 1,241,335
	Department Total 1983	$ 50,948,741(b)	$ —	$ 19,150,000	$ 1,056,000(d)	$ 71,154,741	$ 63,168,760	$ 7,985,981
	Department Total 1982 (a)	$ 34,171,930	$ (43,738)(c)	$ 6,049,689	$ 1,302,798(d)	$ 41,480,679	$ 37,651,022	$ 3,829,657

(a) The 1982 figures have been restated to conform to the 1983 presentation.

(b) Transferred from Advanced Education and Manpower ($50,837,990) and Utilities and Telecommunications ($110,751) under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 16.3

MANPOWER
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 162,984					$ 162,984	
1.0.2	Minister's committees	14,018					14,018	
1.0.3	General administration	2,433,504					2,375,369	
1.0.4	Planning and research	218,354					218,354	
		2,828,860	$ —	$ —	$ 13,000	$ 2,841,860	2,770,725	$ 71,135
2	Manpower Development and Training Assistance							
2.1	Manpower Development							
2.1.1	Employment development	2,227,954					2,224,218	
2.1.2	Apprenticeship	6,574,654					7,100,833	
2.1.3	Career development	9,355,348					10,186,677	
2.2	Training Assistance							
2.2.1	Vocational training	7,216,400					7,924,644	
2.2.2	Rehabilitation training	3,016,100					2,755,983	
2.3	Manpower Training							
2.3.1	Vocational training	6,615,800					6,181,920	
2.3.2	Private apprenticeship training	113,625					113,625	
		35,119,881	—	1,500,000	1,043,000	37,662,881	36,487,900	1,174,981
3	Special Employment Programmes							
3.0.1	Special employment programmes	13,000,000	—	17,650,000	—	30,650,000	23,910,135	6,739,865
	Department Total	$ 50,948,741(a)	$ —	$ 19,150,000	$ 1,056,000(b)	$ 71,154,741	$ 63,168,760	$ 7,985,981

(a) Transferred from Advanced Education and Manpower ($50,837,990) and Utilities and Telecommunications ($110,751) under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

Statement No. 16.4

MANPOWER
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Fees, Permits and Licences	$ 198,081	$ 186,331
Total revenue	$ 198,081	$ 186,331

SECTION 17

1982-83
PUBLIC ACCOUNTS

MUNICIPAL AFFAIRS

Departmental Support Services
Financial Support for Municipal Programmes
Alberta Property Tax Reduction Plan - Rebates to Individuals
Support to Community Planning Services
Administrative and Technical Support to Municipalities
Regulatory Boards
Coordination of Northeast Alberta Programmes

The Ministry is responsible for the legislation covering the administration of all types of municipalities; the Department gives assistance to municipal officers in conducting local affairs, provision of planning and assessment services, and is generally concerned with the business management and efficient administration of municipal divisions in Alberta.

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Statement No. 17.1

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 6,177,834	$ —	$ —	$ 178,075	$ 6,355,909	$ 6,274,650	$ 81,259
2	Financial Support for Municipal Programmes							
2.1	Unconditional Assistance Grants to Municipalities	87,595,036	—	20,000,000	—	107,595,036	107,567,877	27,159
2.2	Municipal Debenture Interest-Rebate Programme	86,400,000	—	—	—	86,400,000	83,551,449	2,848,551
2.3	Transitional Financial Assistance	4,686,511	—	4,724,233	—	9,410,744	9,410,744	—
		178,681,547	—	24,724,233	—	203,405,780	200,530,070	2,875,710
3	Alberta Property Tax Reduction Plan - Rebates to Individuals							
3.1	Programme Support	565,461	—	—	—	565,461	524,489	40,972
3.2	Senior Citizen Renters Assistance	33,464,000	—	—	—	33,464,000	30,756,600	2,707,400
3.3	Property Owner Tax Rebate	35,899,300	—	—	—	35,899,300	32,166,197	3,733,103
		69,928,761	—	—	—	69,928,761	63,447,286	6,481,475
4	Support to Community Planning Services							
4.1	Grants to Regional Planning Commissions	7,932,438	—	—	—	7,932,438	7,932,438	—
4.2	Coordination and Administration of Community Planning	3,646,513	—	—	—	3,646,513	3,160,155	486,358
		11,578,951	—	—	—	11,578,951	11,092,593	486,358
5	Administrative and Technical Support to Municipalities							
5.1	Programme Support	404,375	—	—	—	404,375	394,887	9,488
5.2	Administrative Assistance to Organized Municipalities	1,675,328	—	—	—	1,675,328	1,310,613	364,715
5.3	Administration of Improvement Districts	8,207,050	—	—	—	8,207,050	7,548,357	658,693
5.4	Administration of Special Areas	2,572,869	—	—	223,000	2,795,869	2,736,183	59,686
5.5	Assessment Services	9,628,529	—	—	580,000	10,208,529	10,145,532	62,997
		22,488,151	—	—	803,000	23,291,151	22,135,572	1,155,579
6	Regulatory Boards	1,907,397	—	—	—	1,907,397	1,516,102	391,295
7	Coordination of Northeast Alberta Programmes	500,000	—	—	—	500,000	144,967	355,033
	TOTAL 1983	$ 291,262,641	$ —	$ 24,724,233	$ 981,075(b)	$ 316,967,949	$ 305,141,240	$ 11,826,709
	TOTAL 1982	$ 218,007,321	$ (1,934)(a)	$ 1,317,180	$ 431,900(b)	$ 219,754,467	$ 215,605,234	$ 4,149,233

(a) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 17.2

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 2,708,778	$ —	$ —	$ 180,455	$ 2,889,233	$ 2,883,736	$ 5,497
	Supplies and services	3,290,328	—	—	(51,980)	3,238,348	3,179,372	58,976
	Grants	108,890	—	—	—	108,890	108,148	742
	Purchase of fixed assets	30,838	—	—	49,600	80,438	67,556	12,882
	Other	39,000	—	—	—	39,000	35,838	3,162
	TOTAL 1983	$ 6,177,834	$ —	$ —	$ 178,075	$ 6,355,909	$ 6,274,650	$ 81,259
	TOTAL 1982 (a)	$ 5,347,289	$ —	$ —	$ 85,900	$ 5,433,189	$ 5,131,185	$ 302,004
2	Financial Support for Municipal Programmes							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	178,681,547	—	24,724,233	—	203,405,780	200,530,070	2,875,710
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 178,681,547	$ —	$ 24,724,233	$ —	$ 203,465,780	$ 200,530,070	$ 2,875,710
	TOTAL 1982	$ 122,114,447	$ —	$ 442,180	$ —	$ 122,556,627	$ 122,539,804	$ 16,823
3	Alberta Property Tax · Reduction Plan - Rebates to Individuals							
	Manpower	$ 406,304	$ —	$ —	$ —	$ 406,304	$ 395,360	$ 10,944
	Supplies and services	660,817	—	—	—	660,817	563,033	97,784
	Grants	68,853,300	—	—	—	68,853,300	62,481,618	6,371,682
	Purchase of fixed assets	8,340	—	—	—	8,340	7,275	1,065
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 69,928,761	$ —	$ —	$ —	$ 69,928,761	$ 63,447,286	$ 6,481,475
	TOTAL 1982	$ 61,144,304	$ —	$ 875,000	$ —	$ 62,019,304	$ 59,493,435	$ 2,525,869
4	Support to Community Planning Services							
	Manpower	$ 2,701,343	$ —	$ —	$ —	$ 2,701,343	$ 2,497,854	$ 203,489
	Supplies and services	905,010	—	—	(20,650)	884,360	608,819	275,541
	Grants	7,932,438	—	—	—	7,932,438	7,932,438	—
	Purchase of fixed assets	40,160	—	—	20,650	60,810	53,482	7,328
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 11,578,951	$ —	$ —	$ —	$ 11,578,951	$ 11,092,593	$ 486,358
	TOTAL 1982	$ 10,159,302	$ —	$ —	$ —	$ 10,159,302	$ 9,694,742	$ 464,560
5	Administrative and Technical Support to Municipalities							
	Manpower	$ 15,610,487	$ —	$ —	$ 934,180	$ 16,544,667	$ 16,422,018	$ 122,649
	Supplies and services	5,458,511	—	—	(258,164)	5,200,347	4,563,915	636,432
	Grants	1,335,280	—	—	116,984	1,452,264	1,079,024	373,240
	Purchase of fixed assets	83,873	—	—	10,000	93,873	70,615	23,258
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 22,488,151	$ —	$ —	$ 803,000	$ 23,291,151	$ 22,135,572	$ 1,155,579
	TOTAL 1982 (a)	$ 17,125,507	$ —	$ —	$ 346,000	$ 17,471,507	$ 16,981,661	$ 489,846

Statement No. 17.2 (cont'd)

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Regulatory Boards							
	Manpower	$ 1,105,106	$ —	$ —	$ —	$ 1,105,106	$ 1,089,409	$ 15,697
	Supplies and services	781,514	—	—	—	781,514	423,042	358,472
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	20,777	—	—	—	20,777	3,651	17,126
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 1,907,397	$ —	$ —	$ —	$ 1,907,397	$ 1,516,102	$ 391,295
	TOTAL 1982 (a)	$ 1,616,472	$ —	$ —	$ —	$ 1,616,472	$ 1,451,553	$ 164,919
7	Coordination of Northeast Alberta Programmes							
	Manpower	$ 203,264	$ —	$ —	$ —	$ 203,264	$ 132,970	$ 70,294
	Supplies and services	294,736	—	—	—	294,736	11,997	282,739
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	2,000	—	—	—	2,000	—	2,000
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 500,000	$ —	$ —	$ —	$ 500,000	$ 144,967	$ 355,033
	TOTAL 1982	$ 500,000	$ (1,934)	$ —	$ —	$ 498,066	$ 312,854	$ 185,212
	Department Total 1983	$ 291,262,641	$ —	$ 24,724,233	$ 981,075(c)	$ 316,967,949	$ 305,141,240	$ 11,826,709
	Department Total 1982	$ 218,007,321	$ (1,934)(b)	$ 1,317,180	$ 431,900(c)	$ 219,754,467	$ 215,605,234	$ 4,149,233

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 17.3

MUNICIPAL AFFAIRS
STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
1.0.1	Minister's office	$ 172,449					$ 174,380	
1.0.2	Personnel	346,587					367,742	
1.0.3	Administrative support	5,316,906					5,445,349	
1.0.4	Special projects	341,892					287,179	
		6,177,834	$ —	$ —	$ 178,075	$ 6,355,909	6,274,650	$ .81,259
2	Financial Support for Municipal Programmes							
2.1	Unconditional Assistance Grants to Municipalities							
2.1.1	Grants to cities, towns, villages, counties, etc.	87,595,036					107,567,877	
2.2	Municipal Debenture Interest Rebate Programme							
2.2.1	Interest rebates	86,400,000					83,551,449	
2.3	Transitional Financial Assistance							
2.3.1	Grant to Crowsnest Pass	200,000					200,000	
2.3.2	Edmonton annexation grant	4,486,511					9,210,744	
		178,681,547	—	24,724,233	—	203,405,780	200,530,070	2,875,710
3	Alberta Property Tax Reduction Plan - Rebates to Individuals							
3.1	Programme Support							
3.1.1	Grants administration branch	565,461					524,489	
3.2	Senior Citizen Renters Assistance							
3.2.1	Rebates to senior citizens	33,464,000					30,756,600	
3.3	Property Owner Tax Rebate							
3.3.1	Property tax reduction grants	1,000,000					263,579	
3.3.2	Minimum benefit claims	34,899,300					31,902,618	
		69,928,761	—	—	—	69,928,761	63,447,286	6,481,475
4	Support to Community Planning Services							
4.1	Grants to Regional Planning Commissions							
4.1.1	Battle River Regional Planning Commission	482,160					482,160	
4.1.2	Calgary Regional Planning Commission	1,446,510					1,446,510	
4.1.3	Edmonton Metropolitan Regional Planning Commission	1,866,000					1,866,000	
4.1.4	Medicine Hat Regional Planning Commission	426,610					426,610	
4.1.5	Oldman River Regional Planning Commission	964,280					964,280	
4.1.6	Peace River Regional Planning Commission	893,280					893,280	
4.1.7	Red Deer Regional Planning Commission	1,233,220					1,233,220	
4.1.8	Palliser Regional Planning Commission	270,378					270,378	

Statement No. 17.3 (cont'd)

MUNICIPAL AFFAIRS STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.1.9	Yellowhead Regional Planning Commission	$ 350,000					$ 350,000	
4.2	Coordination and Administration of Community Planning							
4.2.1	Inter agency planning	514,918					477,435	
4.2.2	Planning research	388,403					307,637	
4.2.3	Regional planning	1,989,246					1,669,741	
4.2.4	Planning support	753,946					705,342	
		11,578,951	$ —	$ —	$ —	$ 11,578,951	11,092,593	$ 486,358
5	Administrative and Technical Support to Municipalities							
5.1	Programme Support							
5.1.1	Property tax branch	404,375					394,887	
5.2	Administrative Assistance to Organized Municipalities							
5.2.1	Municipal services branch	966,586					904,867	
5.2.2	Tax recovery	247,495					228,154	
5.2.3	Administrative support	461,247					177,592	
5.3	Administration of Improvement Districts							
5.3.1	Improvement District administration branch	3,447,614					3,547,805	
5.3.2	Land tenure secretariat	614,898					361,106	
5.3.3	Financial assistance for Metis areas	1,102,368					1,024,115	
5.3.4	Support to Metis development	3,042,170					2,615,331	
5.4	Administration of Special Areas							
5.4.1	Special Areas Board	2,572,869					2,736,183	
5.5	Assessment Services							
5.5.1	Assessment operations	8,044,492					8,550,153	
5.5.2	Assessment research and systems	556,163					577,888	
5.5.3	Assessment advisory services	546,200					573,969	
5.5.4	Assessment training	481,674					443,522	
		22,488,151	—	—	803,000	23,291,151	22,135,572	1,155,579
6	Regulatory Boards							
6.0.1	Assessment Appeal Board	248,442					243,747	
6.0.2	Local Authorities Board	556,484					484,156	
6.0.3	Alberta Planning Board	928,624					629,422	
6.0.4	Assessment Equalization Board	173,847					158,777	
		1,907,397	—	—	—	1,907,397	1,516,102	391,295
7	Coordination of Northeast Alberta Programmes							
7.0.1	Northeast Alberta Regional Commission	500,000	—	—	—	500,000	144,967	355,033
	Department Total	$ 291,262,641	$ —	$ 24,724,233	$ 981,075(a)	$ 316,967,949	$ 305,141,240	$ 11,826,709

(a) Transferred from the salary contingency fund.

Statement No. 17.4

MUNICIPAL AFFAIRS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Fees, Permits and Licences:		
Local Authorities Board	$ 369,422	$ 443,947
Other	41,870	77,510
	411,292	521,457
Other Revenue:		
Refunds of expenditure:		
Administration of special areas and improvement districts	3,791,759	3,729,154
Assessments	2,346,210	1,825,990
Previous years' refunds	263,316	235,954
Miscellaneous	26,869	35,036
	6,428,154	5,826,134
Total revenue	$ 6,839,446	$ 6,347,591

SECTION 18

1982-83
PUBLIC ACCOUNTS

PUBLIC WORKS, SUPPLY AND SERVICES

Departmental Support Services
Building Operations and Maintenance
Planning and Acquisition of Accommodation
Planning and Implementation of Construction Projects
Operation and Maintenance of Waterlines
Information and Telecommunication Services
Government Transportation
Supply
Financial Assistance to the Calgary Olympic Coliseum

The Ministry is responsible for the co-ordination and implementation of the policies and programmes of the Government of Alberta in matters pertaining to site acquisition, planning, design, tendering, operation and maintenance of all buildings constructed for the Government of the Province of Alberta, leasing and control of all Government leased space, surface and air transportation services, centralized purchasing and supply, data processing and telecommunication services for Government departments and various Government boards, commissions and agencies.

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Statement No. 18.1

PUBLIC WORKS, SUPPLY AND SERVICES STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Public Works Support Services	$ 2,729,100	$ —	$ —	$ 295,000	$ 3,024,100	$ 2,927,699	$ 96,401
1.2	Supply and Services Support Services	3,246,056	—	—	332,900	3,578,956	3,221,990	356,966
		5,975,156	—	—	627,900	6,603,056	6,149,689	453,367
2	Building Operations and Maintenance	83,671,728	—	3,335,000	4,429,900	91,436,628	87,424,847	4,011,781
3	Planning and Acquisition of Accommodation							
3.1	Administrative Support	4,513,500	—	—	490,000	5,003,500	4,896,994	106,506
3.2	Provision of General Purpose Space	126,056,000	—	—	(2,390,000)	123,666,000	95,506,780	28,159,220
3.3	Grants in Lieu of Taxes	18,617,000	—	—	1,900,000	20,517,000	20,466,158	50,842
		149,186,500	—	—	—	149,186,500	120,869,932	28,316,568
4	Planning and Implementation of Construction Projects							
4.1	Administrative Support	11,641,000	—	—	—	11,641,000	11,360,238	280,762
4.2	Advanced Education and Manpower	26,100,000	—	—	—	26,100,000	21,146,889	4,953,111
4.3	Agriculture	1,735,000	—	—	—	1,735,000	1,292,568	442,432
4.4	Attorney General	58,290,000	—	—	(9,000,000)	49,290,000	36,216,304	13,073,696
4.5	Tourism and Small Business	1,790,000	—	—	450,000	2,240,000	2,041,123	198,877
4.6	Culture	22,025,000	—	—	—	22,025,000	15,970,840	6,054,160
4.7	Energy and Natural Resources	8,590,000	—	—	—	8,590,000	6,257,819	2,332,181
4.8	Environment	8,195,000	—	—	—	8,195,000	2,829,687	5,365,313
4.9	Executive Council	29,140,000	—	—	(9,000,000)	20,140,000	12,958,941	7,181,059
4.11	Education	12,375,000	—	—	—	12,375,000	7,155,632	5,219,368
4.12	Labour	50,000	—	—	11,000	61,000	57,828	3,172
4.13	Recreation and Parks	17,020,000	—	—	—	17,020,000	16,485,092	533,908
4.14	Social Services and Community Health	27,850,000	—	—	—	27,850,000	17,103,223	10,746,777
4.15	Solicitor General	29,985,000	—	—	(11,000)	29,974,000	18,023,150	11,950,850
4.16	Transportation	9,345,000	—	—	—	9,345,000	5,336,008	4,008,992
4.17	Public Works, Supply and Services - Multiple Use Facilities	130,735,000	—	—	(6,500,000)	124,235,000	102,817,597	21,417,403
4.18	Hospitals and Medical Care	3,160,000	—	—	22,300,000	25,460,000	23,320,462	2,139,538
4.19	Multi-Departmental Services	1,000,000	—	—	1,750,000	2,750,000	—	2,750,000
		399,026,000	—	—	—	399,026,000	300,374,401	98,651,599
5	Operation and Maintenance of Waterlines	1,005,100	—	—	30,000	1,035,100	1,008,891	26,209
6	Information and Telecommunication Services							
6.1	Information Services	1,103,375	—	—	7,500	1,110,875	972,890	137,985
6.2	Telecommunication Services	26,714,750	—	2,021,500	—	28,736,250	27,132,723	1,603,527
		27,818,125	—	2,021,500	7,500	29,847,125	28,105,613	1,741,512

Statement No. 18.1 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
7	Government Transportation	$ 5,306,865	$ —	$ 255,000	$ 206,800	$ 5,768,665	$ 5,609,281	$ 159,384
8	Supply	4,601,815	—	—	341,400	4,943,215	4,637,970	305,245
9	Financial Assistance to the Calgary Olympic Coliseum	5,300,000	—	—	—	5,300,000	5,300,000	—
	TOTAL 1983	$ 681,891,289(b)	$ —	$ 5,611,500	$ 5,643,500(d)	$ 693,146,289	$ 559,480,624	$ 133,665,665
	TOTAL 1982 (a)	$ 459,309,472	$ (71,540)(c)	$ 4,355,291	$ 3,980,034(d)	$ 467,573,257	$ 428,726,096	$ 38,847,161

(a) The 1982 figures have been restated to conform to the 1983 presentation.

(b) Transferred from Housing and Public Works ($557,281,500) and Government Services ($124,644,589) and net of $34,800 transferred to Hospitals and Medical Care under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 18.2

PUBLIC WORKS, SUPPLY AND SERVICES STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 4,077,161	$ —	$ —	$ 627,900	$ 4,705,061	$ 4,518,229	$ 186,832
	Supplies and services	1,793,385	—	—	—	1,793,385	1,552,762	240,623
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	65,610	—	—	—	65,610	42,977	22,633
	Other	39,000	—	—	—	39,000	35,721	3,279
	TOTAL 1983	$ 5,975,156	$ —	$ —	$ 627,900	$ 6,603,056	$ 6,149,689	$ 453,367
	TOTAL 1982 (a)	$ 4,707,144	$ —	$ —	$ 368,490	$ 5,075,634	$ 4,986,782	$ 88,852
2	Building Operations and Maintenance							
	Manpower	$ 44,441,516	$ —	$ —	$ 4,429,900	$ 48,871,416	$ 47,768,963	$ 1,102,453
	Supplies and services	38,126,202	—	3,335,000	—	41,461,202	38,724,904	2,736,298
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	1,104,010	—	—	—	1,104,010	930,980	173,030
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 83,671,728	$ —	$ 3,335,000	$ 4,429,900	$ 91,436,628	$ 87,424,847	$ 4,011,781
	TOTAL 1982 (a)	$ 70,718,888	$ —	$ 3,611,461	$ 3,501,544	$ 77,831,893	$ 76,725,208	$ 1,106,685
3	Planning and Acquisition of Accommodation							
	Manpower	$ 2,846,200	$ —	$ —	$ 490,000	$ 3,336,200	$ 3,320,750	$ 15,450
	Supplies and services	122,102,400	—	—	(2,390,000)	119,712,400	91,633,640	28,078,760
	Grants	18,617,000	—	—	1,900,000	20,517,000	20,285,381	231,619
	Purchase of fixed assets	5,620,900	—	—	—	5,620,900	5,630,161	(9,261)
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 149,186,500	$ —	$ —	$ —	$ 149,186,500	$ 120,869,932	$ 28,316,568
	TOTAL 1982 (a)	$ 103,131,450	$ —	$ —	$ (500,000)	$ 102,631,450	$ 96,812,729	$ 5,818,721
4	Planning and Implementation of Construction Projects							
	Manpower	$ 12,783,700	$ —	$ —	$ 50,000	$ 12,833,700	$ 12,925,032	$ (91,332)
	Supplies and services	355,505,250	—	—	(54,228,000)	301,277,250	211,158,593	90,118,657
	Grants	—	—	—	11,153,000	11,153,000	11,153,000	—
	Purchase of fixed assets	30,737,050	—	—	43,000,000	73,737,050	65,137,776	8,599,274
	Other	—	—	—	25,000	25,000	—	25,000
	TOTAL 1983	$ 399,026,000	$ —	$ —	$ —	$ 399,026,000	$ 300,374,401	$ 98,651,599
	TOTAL 1982 (a)	$ 252,248,840	$ —	$ —	$ —	$ 252,248,840	$ 221,307,777	$ 30,941,063
5	Operation and Maintenance of Waterlines							
	Manpower	$ 277,800	$ —	$ —	$ 30,000	$ 307,800	$ 283,957	$ 23,843
	Supplies and services	723,200	—	—	2,000	725,200	722,858	2,342
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	4,100	—	—	(2,000)	2,100	2,076	24
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 1,005,100	$ —	$ —	$ 30,000	$ 1,035,100	$ 1,008,891	$ 26,209
	TOTAL 1982 (a)	$ 1,074,100	$ —	$ —	$ —	$ 1,074,100	$ 1,052,995	$ 21,105

Statement No. 18.2 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Information and Telecommunication Services							
	Manpower	$ 1,139,575	$ —	$ —	$ 127,200	$ 1,266,775	$ 1,194,661	$ 72,114
	Supplies and services	26,676,050	—	2,021,500	(119,700)	28,577,850	26,909,595	1,668,255
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	2,500	—	—	—	2,500	1,357	1,143
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 27,818,125	$ —	$ 2,021,500	$ 7,500	$ 29,847,125	$ 28,105,613	$ 1,741,512
	TOTAL 1982 (a)	$ 19,722,630	$ —	$ —	$ 500,000	$ 20,222,630	$ 19,509,138	$ 713,492
7	Government Transportation							
	Manpower	$ 1,142,510	$ —	$ —	$ 206,800	$ 1,349,310	$ 1,303,062	$ 46,248
	Supplies and services	4,128,255	—	255,000	—	4,383,255	4,274,669	108,586
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	36,100	—	—	—	36,100	31,550	4,550
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 5,306,865	$ —	$ 255,000	$ 206,800	$ 5,768,665	$ 5,609,281	$ 159,384
	TOTAL 1982 (a)	$ 4,064,410	$ (59,909)	$ 635,000	$ 110,000	$ 4,749,501	$ 4,699,529	$ 49,972
8	Supply							
	Manpower	$ 3,100,910	$ —	$ —	$ 341,400	$ 3,442,310	$ 3,310,467	$ 131,843
	Supplies and services	1,407,220	—	—	—	1,407,220	1,237,034	170,186
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	93,685	—	—	—	93,685	90,469	3,216
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 4,601,815	$ —	$ —	$ 341,400	$ 4,943,215	$ 4,637,970	$ 305,245
	TOTAL 1982 (a)	$ 3,642,010	$ (11,631)	$ 108,830	$ —	$ 3,739,209	$ 3,631,938	$ 107,271
9	Financial Assistance to the Calgary Olympic Coliseum							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	5,300,000	—	—	—	5,300,000	5,300,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 5,300,000	$ —	$ —	$ —	$ 5,300,000	$ 5,300,000	$ —
	TOTAL 1982	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Department Total 1983	$ 681,891,289(b)	$ —	$ 5,611,500	$ 5,643,500(d)	$ 693,146,289	$ 559,480,624	$ 133,665,665
	Department Total 1982 (a)	$ 459,309,472	$ (71,540)(c)	$ 4,355,291	$ 3,980,034(d)	$ 467,573,257	$ 428,726,096	$ 38,847,161

(a) The 1982 figures have been restated to conform to the 1983 presentation.

(b) Transferred from Housing and Public Works ($557,281,500) and Government Services ($124,644,589) and net of $34,800 transferred to Hospitals and Medical Care under authority of the Public Service Administrative Transfers Act.

(c) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(d) Transferred from the salary contingency fund.

Statement No. 18.3

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Public Works Support Services							
1.1.1	Minister's office	$ 199,900					$ 215,973	
1.1.2	Deputy minister of Public Works	231,900					264,352	
1.1.3	Administrative support	2,085,200					2,243,816	
1.1.4	Personnel	212,100					203,558	
1.2	Supply and Services Support Services							
1.2.1	Administrative services	986,340					933,313	
1.2.3	Financial services	875,876					900,036	
1.2.4	Personnel	1,122,215					1,172,721	
1.2.5	Metric conversion	261,625					215,920	
		5,975,156	$ —	$ —	$ 627,900	$ 6,603,056	6,149,689	$ 453,367
2	Building Operations and Maintenance							
2.0.1	Divisional support	646,820					597,907	
2.0.2	Security services	961,225					1,827,506	
2.0.3	Planning and services	2,296,230					2,208,692	
2.0.5	Physical plant - southern region	18,533,030					19,582,164	
2.0.6	Physical plant - central region	19,197,738					20,225,620	
2.0.7	Physical plant - northeast region	26,534,825					20,957,272	
2.0.8	Physical plant - northwest region	14,049,860					21,238,661	
2.0.9	Special projects	1,452,000					787,025	
		83,671,728	—	3,335,000	4,429,900	91,436,628	87,424,847	4,011,781
3	Planning and Acquisition of Accommodation							
3.1	Administrative Support							
3.1.1	Realty division	2,299,500					2,205,933	
3.1.2	Accommodation projects division	2,214,000					2,691,061	
3.2	Provision of General Purpose Space							
3.2.1	Leases	82,957,000					72,222,981	
3.2.2	Tenant improvements	37,499,000					17,463,575	
3.2.3	Furnishings	5,600,000					5,820,224	
3.3	Grants in Lieu of Taxes							
3.3.1	Grants	18,434,000					20,281,070	
3.3.2	Local improvement taxes	183,000					185,088	
		149,186,500	—	—	—	149,186,500	120,869,932	28,316,568
4	Planning and Implementation of Construction Projects							
4.1	Administrative Support							
4.1.1	Project management division	4,119,600					3,523,122	
4.1.2	Design and construction division	7,427,400					7,743,308	
4.1.3	Development services division	94,000					93,808	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.2	Advanced Education and Manpower							
4.2.1	Southern Alberta Institute of Technology	$ 3,890,000					$ 646,507	
4.2.2	Northern Alberta Institute of Technology	990,000					722,791	
4.2.4	Alberta Vocational Centre - Calgary	70,000					59,908	
4.2.5	Alberta Vocational Centre - Edmonton	—					22,156	
4.2.6	Alberta Vocational Centre - Lac La Biche	4,350,000					4,633,119	
4.2.7	Keyano College - Fort McMurray	—					200,408	
4.2.8	Alberta Petroleum Industry Training Centre - Edmonton	—					1,034	
4.2.9	Regional College - Fairview	—					3,423	
4.2.10	Provincially administered institutions - Calgary	—					281,415	
4.2.12	New industrial campus - Stony Plain	16,800,000					14,524,558	
4.2.14	Provincially administered institutions - north region	—					51,570	
4.3	Agriculture							
4.3.1	Alberta Horticultural Research Centre - Brooks	50,000					3,119	
4.3.2	Veterinary Laboratory - Fairview	50,000					36,925	
4.3.4	Provincial Tree Nursery - Oliver	710,000					805,927	
4.3.7	O.S. Longman Building - Edmonton	440,000					196,058	
4.3.9	Agriculture Regional Building - Airdrie	100,000					22	
4.3.15	Crop Research Centre - Lacombe	385,000					221,350	
4.3.18	Veterinary clinics - various	—					27,281	
4.3.19	Regional Veterinary Lab - Lethbridge	—					1,886	
4.4	Attorney General							
4.4.1	Provincial Court - Assumption	125,000					—	
4.4.2	Courthouse - Banff	2,340,000					3,597	
4.4.5	Juvenile and Family Court - Calgary	75,000					39,500	
4.4.6	Provincial Court - Fort Chipewyan	490,000					2,003	
4.4.7	Provincial Court - Calgary	125,000					395,483	
4.4.8	Courthouse - Fort MacLeod	20,000					9,807	
4.4.10	Courthouse - Hinton	—					24,486	
4.4.12	Courthouse - Medicine Hat	2,100,000					2,212,059	
4.4.13	Provincial Court (Traffic Court) - Edmonton	250,000					—	
4.4.14	Courthouse - St. Albert	10,000					12,654	
4.4.15	Courthouse - Stony Plain	15,000					35,233	
4.4.16	Old Courthouse - Calgary	1,130,000					256,664	
4.4.17	Juvenile and Family Court - Edmonton	75,000					39,500	
4.4.20	Provincial Court - Bassano	35,000					141,551	
4.4.21	Provincial Court - Elk Point	60,000					115,177	
4.4.22	Court House - Camrose	15,000					32,373	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
4.4.23	Courthouse - Fort Fitzgerald	$ 70,000					$ —	
4.4.24	Courthouse - Drumheller	2,835,000					1,898,579	
4.4.25	Law courts addition - Edmonton	23,420,000					14,170,686	
4.4.26	Courthouse - Fort McMurray	605,000					472,162	
4.4.27	Courthouse - Fort Saskatchewan	115,000					2,309	
4.4.29	Courthouse - Grande Prairie	525,000					605,933	
4.4.31	Courthouse - Lethbridge	4,400,000					3,741,649	
4.4.33	Courthouse - Peace River	70,000					253,839	
4.4.34	Provincial Court - Fort Vermilion	240,000					5,743	
4.4.35	Provincial Court - Strathmore	—					2,622	
4.4.36	Provincial Court - Sundre	30,000					119,603	
4.4.37	Courthouse - Wetaskiwin	4,245,000					2,612,945	
4.4.38	Renovations to existing court buildings - various	300,000					31,283	
4.4.39	Medical examiner facility Edmonton	50,000					57,804	
4.4.40	Medical examiner facility Calgary	3,715,000					3,117,975	
4.4.43	Court of Queen's Bench - Calgary	2,800,000					142,439	
4.4.44	Courthouse - Red Deer	6,170,000					5,647,706	
4.4.45	Provincial Court - Wabasca	230,000					—	
4.4.48	Courthouse - Sherwood Park	330,000					—	
4.4.49	Courthouse - Vegreville	330,000					—	
4.4.50	Existing courthouse - Vegreville	—					12,839	
4.4.51	Provincial Court - Glenevis	115,000					—	
4.4.52	Provincial Court - Killam	235,000					—	
4.4.53	Provincial Court - Lacombe	235,000					—	
4.4.54	Provincial Court - Manning	125,000					—	
4.4.55	Provincial Court - Olds	235,000					101	
4.5	Tourism and Small Business							
4.5.1	Travel information centres - signage - various	10,000					10,870	
4.5.3	Travel Information Centre - Frank	370,000					817,087	
4.5.4	Travel Information Centre - Lloydminster	540,000					94,145	
4.5.5	Travel Information Centre - Milk River	—					7,534	
4.5.7	Travel Information Centre - Wainwright	60,000					69,708	
4.5.8	Travel Information Centre - St. Mary	—					7	
4.5.9	Travel Information Centre - Walsh	100,000					47,766	
4.5.10	Travel Information Centre - Golden, B.C.	140,000					—	
4.5.12	Travel Information Centre - Oyen	350,000					774,743	
4.5.16	Travel Information Centre - Fort MacLeod	160,000					58,603	
4.5.17	Travel Information Centre - Valleyview	—					12,440	
4.5.18	Travel information centre improvements - various	10,000					26,774	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.5.19	Travel Information Centre - Cold Lake	$ 50,000					$ 121,446	
4.6	Culture							
4.6.1	Northern Alberta Jubilee Auditorium	4,300,000					4,750,060	
4.6.2	Southern Alberta Jubilee Auditorium	4,430,000					5,560,656	
4.6.3	Provincial Museum and Archives - Edmonton	200,000					98,468	
4.6.4	Ukrainian Heritage Village - Elk Island	700,000					358,486	
4.6.6	Glenbow-Alberta Institute - Calgary	—					20,027	
4.6.8	Crowsnest Pass corridor development	4,235,000					1,485,328	
4.6.9	Dinosaur Research Institute - Drumheller	4,000,000					1,243,642	
4.6.10	New Archives Building - Edmonton	1,055,000					96,994	
4.6.11	Stephanson House	230,000					250,841	
4.6.12	Victoria Settlement - Smoky Lake	75,000					125,146	
4.6.13	Head-Smashed-In Buffalo Jump - Fort MacLeod	200,000					241,813	
4.6.14	Interpretive Centre - Fort McMurray	1,800,000					1,103,235	
4.6.15	Reynolds Museum - location to be determined	800,000					636,144	
4.7	Energy and Natural Resources							
4.7.1	Forest headquarters - Slave Lake	50,000					99,707	
4.7.3	Eric Cormack Centre - Edmonton	180,000					28,941	
4.7.4	Forest headquarters - Fort McMurray	—					2,093	
4.7.6	Forest headquarters - Footner Lake	—					6,238	
4.7.7	Forest Technology School - Hinton	250,000					84,624	
4.7.8	New forest headquarters - Edson	50,000					102,196	
4.7.9	Bow/Crow forest headquarters - Calgary	—					19,500	
4.7.10	Forest headquarters - Grande Prairie	1,400,000					1,240,985	
4.7.11	Forest headquarters - Whitecourt	—					42,740	
4.7.12	Alberta Forest Services Depot - Edmonton	555,000					71,850	
4.7.13	Forest headquarters - Rocky Mountain House	—					23,394	
4.7.15	Wildlife Centre - Brooks	480,000					252,533	
4.7.16	Alberta Brood Trout Farm - Allison Creek	375,000					471,746	
4.7.19	Ranger station - Valleyview	80,000					80,932	
4.7.24	Sam Livingston Fish Hatchery - Calgary	1,840,000					390,529	
4.7.36	Fish and wildlife district warehouses - various	1,630,000					1,363,808	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.7.38	Forest headquarters - Blairmore	$ —					$ 66,011	
4.7.39	Fish and wildlife district warehouse - Edmonton	800,000					1,281,671	
4.7.40	Relocatable office space - Fort McMurray	350,000					259,065	
4.7.42	Fish hatchery - location to be determined	500,000					275,696	
4.7.43	Coal Research Centre - Devon	—					34,970	
4.7.44	Provincial rearing station - location to be determined	50,000					58,590	
4.8	Environment							
4.8.1	Environment laboratory and research centre - Vegreville	2,890,000					1,187,730	
4.8.2	Environment yard - Grande Prairie	40,000					7,198	
4.8.3	Environment yard - Lethbridge	390,000					444,817	
4.8.4	Lambton Park warehouse - Edmonton	1,855,000					—	
4.8.7	Environment yard - Fort Chipewyan	—					5	
4.8.9	Environment yard - Fort Macleod	—					3,263	
4.8.11	Environment yard - Peace River	2,040,000					1,186,674	
4.8.12	Materials testing facility - Edmonton	980,000					—	
4.9	Executive Council							
4.9.1	Alberta Disaster Services - Edmonton	50,000					34,860	
4.9.4	Alberta Research Council U of A Campus - Edmonton	—					826,532	
4.9.5	Alberta Research Council - East Edmonton	820,000					307,268	
4.9.6	Alberta Research Council laboratory - Edmonton	19,720,000					4,912,664	
4.9.7	Addition to Core Research Centre - Calgary	7,525,000					6,806,091	
4.9.8	Pilot Plant Clover Bar - Edmonton	925,000					2,000	
4.9.10	Alberta Research Council renovations and alterations - various	100,000					69,526	
4.11	Education							
4.11.1	Correspondence School - Barrhead	5,175,000					6,425,278	
4.11.2	School for the Deaf - Edmonton	600,000					103,546	
4.11.4	School Book Branch - Edmonton	4,300,000					—	
4.11.5	Portable classrooms - locations to be determined	2,300,000					626,808	
4.12	Labour							
4.12.1	Alberta Fire Training School - Vermilion	50,000					57,828	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.13	Recreation and Parks							
4.13.1	Buck Lake provincial park	$ 350,000					$ 309,709	
4.13.2	Whitney-Ross-Laurier provincial park	2,150,000					1,959,315	
4.13.4	Rimbey workshop	1,900,000					1,784,060	
4.13.5	Regional parks workshop - Valleyview	—					38,313	
4.13.6	Carson-Pegasus Lakes provincial park	2,500,000					2,110,035	
4.13.7	Long Lake provincial park - Boyle	335,000					186,114	
4.13.11	Miquelon Lake provincial park - Camrose	—					28,614	
4.13.12	Strathcona Science Park ski hill - Edmonton	—					258,784	
4.13.13	Pioneer provincial park - Edson	155,000					120,707	
4.13.14	Aspen Beach provincial park	—					10,382	
4.13.15	Young's Point provincial park	—					12,601	
4.13.16	Tillebrook provincial park	—					363,565	
4.13.20	Cold Lake provincial park	—					2,392	
4.13.21	Notikewan provincial park - Manning	325,000					316,986	
4.13.23	Hilliards Bay provincial park	1,250,000					1,359,022	
4.13.25	Vulcan provincial park	—					20,339	
4.13.26	Cypress Hills provincial park	2,200,000					1,884,439	
4.13.28	Blue Lake Centre - Hinton	360,000					182,942	
4.13.30	Provincial recreation areas programme - various	—					2,550	
4.13.55	Dillberry provincial park	1,700,000					1,533,174	
4.13.57	Kinbrook Island provincial park	300,000					428,220	
4.13.62	Sylvan Lake provincial park	—					32,497	
4.13.64	General provincial wide parks upgrading - various	1,885,000					1,637,216	
4.13.65	Horticulture development - various	230,000					594,237	
4.13.66	Multi-parks upgrading - various	1,000,000					995,520	
4.13.67	Ecological reserves - various	100,000					63,754	
4.13.68	Wabamun provincial park - Wabamun	280,000					250,605	
4.14	Social Services and Community Health							
4.14.1	Youth Development Centre - Edmonton	450,000					28,314	
4.14.2	Youth Assessment Centre - Lac La Biche	—					219	
4.14.4	Youth Assessment Centre - Fort McMurray	—					22,567	
4.14.5	Youth Assessment Centre - High Prairie	—					27,442	
4.14.6	Group home - Red Deer	—					1,750	
4.14.7	Rosehaven - Camrose	820,000					—	
4.14.8	Claresholm Centre - Claresholm	280,000					135,673	
4.14.10	Michener Centre - Red Deer	1,780,000					1,241,183	

PUBLIC WORKS, SUPPLY AND SERVICES
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BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.14.11	Alberta Hospital - Edmonton	$ 285,000					$ 1,108,057	
4.14.12	Alberta Hospital - Ponoka	1,730,000					429,484	
4.14.13	Eric Cormack Centre - Edmonton	—					4,625	
4.14.14	Adolescent Care Centre - Edmonton	380,000					—	
4.14.15	Adolescent Care Centre - Calgary	635,000					293,911	
4.14.17	Group homes - locations to be determined	—					66,920	
4.14.18	Northern area recovery centre - location to be determined	—					70,123	
4.14.21	Group homes for rehabilitation services - Edmonton	—					35,202	
4.14.26	David Landers Centre - Claresholm	125,000					211,210	
4.14.28	Raymond Home - Raymond	—					33,428	
4.14.29	Sifton House - Lethbridge	—					11,898	
4.14.30	Youth Assessment Centre - Lethbridge	—					6,108	
4.14.37	Youth Assessment Centre - Grande Prairie	90,000					1,842	
4.14.43	Woodside Home - Edmonton	110,000					—	
4.14.44	Wetaskiwin Centre	50,000					—	
4.14.45	Westfield Centre - Edmonton	90,000					34,510	
4.14.46	Behaviour Management Centre - Edmonton	—					6,910	
4.14.48	Poundmaker Nechi - St. Albert	6,050,000					3,883,189	
4.14.50	Youngstown Home - renovations	2,200,000					750,691	
4.14.53	Rosecrest - Edmonton	—					3,482	
4.14.54	Group home for child and adult care - Edmonton	—					43	
4.14.55	Group home for rehabilitation services - Wetaskiwin	—					932	
4.14.56	Youth Assessment Centre - Strathmore	4,300,000					—	
4.14.58	Group homes - Calgary	2,115,000					33,618	
4.14.59	Long term residence - Calgary	690,000					—	
4.14.62	Juvenile receiving/ detention centre - Edmonton	2,680,000					1,751,955	
4.14.64	Group home - Lethbridge	210,000					941	
4.14.65	Group home - Olds	210,000					—	
4.14.66	Group homes - various	410,000					—	
4.14.67	Multi-purpose recreation building - Bonnyville	1,200,000					1,117,549	
4.14.68	Detoxification Centre - Calgary	10,000					22,242	
4.14.69	Detoxification Centre - Edmonton	950,000					650,531	
4.14.99	1980-81 projects under $25,000	—					5,116,674	
4.15	Solicitor General							
4.15.1	Correctional Centre - Fort Saskatchewan	125,000					6,431	
4.15.2	Law Courts - Edmonton	—					1,366	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
4.15.3	Correctional Centre - Lethbridge	$ 10,950,000					$ 8,183,468	
4.15.4	Correctional Centre - Calgary	2,125,000					362,483	
4.15.6	Correctional Centre - Fort McMurray	—					55,466	
4.15.7	Remand Centre - Edmonton	680,000					725,548	
4.15.8	Remand Centre - Calgary	4,790,000					1,503,119	
4.15.9	Bow River Correctional Centre - Calgary	200,000					320,106	
4.15.11	Community Corrections Centre - St. Paul	—					68,959	
4.15.12	Correctional Centre - Peace River	2,720,000					1,493,194	
4.15.13	Holy Redeemer - Edmonton	1,890,000					1,942,014	
4.15.14	Belmont Correctional Centre - Edmonton	540,000					258,928	
4.15.20	Correctional Centre - Edmonton	4,220,000					714,832	
4.15.21	Correctional Centre - Medicine Hat	500,000					2,219,139	
4.15.23	Ghost River Minimum Security Camp - Calgary	200,000					6,073	
4.15.24	Medicine Lodge Minimum Security Camp - Edson	300,000					62,413	
4.15.25	Correctional Camp - Kinuso	300,000					—	
4.15.26	Community Correctional Centre - Lethbridge	140,000					15,559	
4.15.27	Westcastle Minimum Security Camp - Pincher Creek	155,000					28,582	
4.15.28	Provincial Correctional Centre - Red Deer	150,000					55,470	
4.16	Transportation							
4.16.1	Maintenance depot - Barrhead	305,000					25,886	
4.16.2	Maintenance depot - Egremont	90,000					75,604	
4.16.7	Maintenance depot - Bonnyville	675,000					897,412	
4.16.8	Maintenance and repair depot - Hinton	135,000					134,964	
4.16.13	Maintenance depot - Winfield	—					4,513	
4.16.14	Maintenance depot - various locations	140,000					85,000	
4.16.17	Maintenance depot - Camrose	100,000					80,910	
4.16.18	Maintenance depot - High Prairie	—					19,496	
4.16.24	Maintenance depot - High Level	235,000					407,214	
4.16.25	Maintenance depot - Edson	250,000					48,705	
4.16.26	Maintenance depot - Rimbey	570,000					406,817	
4.16.28	Maintenance depot - Red Deer	550,000					—	
4.16.30	Maintenance depot - St. Paul	855,000					1,713	
4.16.31	Repair shop - Airdrie	245,000					20,349	
4.16.33	Maintenance depot - Scott Lake	—					16,057	
4.16.34	Repair depot - Edmonton	550,000					636,572	
4.16.35	Maintenance depot - Grande Prairie	70,000					19,026	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
4.16.37	Maintenance depot - Lac La Biche	$ 100,000					$ 19,291	
4.16.38	Maintenance depot - Lethbridge	175,000					—	
4.16.40	Maintenance depot - Valleyview	—					9,752	
4.16.41	Maintenance depot - Willow Creek	60,000					—	
4.16.42	Site development - various	60,000					26,055	
4.16.43	Maintenance depot - Smith	—					2,886	
4.16.44	Maintenance depot - Stettler	—					30	
4.16.46	Maintenance depot - Wetaskiwin	440,000					88,472	
4.16.48	Maintenance depot - Athabasca	—					4,019	
4.16.49	Maintenance depot - Fort Assiniboine	—					1,871	
4.16.50	Maintenance depot - Grand Centre	560,000					168,872	
4.16.51	Maintenance depot - Grimshaw	—					693	
4.16.53	Maintenance depot - Leduc	35,000					31,551	
4.16.54	Maintenance depot - Rainbow Lake	700,000					51,148	
4.16.55	Maintenance depot - Robb	340,000					188,108	
4.16.57	Maintenance depot Vegreville	600,000					637,913	
4.16.59	Maintenance yard - Beiseker	75,000					86,992	
4.16.60	Maintenance yard - Black Diamond	75,000					80,210	
4.16.61	Maintenance yard - Canmore	285,000					3,082	
4.16.62	Maintenance yard - Carrot Creek	210,000					114,717	
4.16.63	Maintenance yard - Chestermere	80,000					84,368	
4.16.64	Maintenance yard - Clyde	40,000					75,710	
4.16.65	Maintenance yard - Cochrane	80,000					—	
4.16.66	Maintenance yard - Elbow Falls	455,000					134,380	
4.16.67	Maintenance yard - Sherwood Park	205,000					569,630	
4.16.68	Maintenance and repair depot - Crossfield	—					76,020	
4.17	Public Works, Supply and Services-Multiple Use Facilities							
4.17.1	Provincial Building - Rocky Mountain House	6,455,000					1,548,444	
4.17.2	Red Cross Building - Calgary	—					2	
4.17.3	Provincial Building - Hanna	600,000					480,932	
4.17.4	Provincial Building - Innisfail	—					8,569	
4.17.5	Provincial Building - Red Deer	—					6,400	

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

Statement No. 18.3 (cont'd)

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
4.17.6	Provincial Building - Vermilion	$ —					$ 38,084	
4.17.7	Bowness site - Calgary	—					64,211	
4.17.8	Programme services building - Calgary	425,000					—	
4.17.9	Office building (103 St. - 79 Ave.) - Edmonton	600,000					—	
4.17.10	Bowker Building - Edmonton	—					55,831	
4.17.11	Provincial Building - Fort McMurray	3,085,000					2,557,612	
4.17.12	Energy Resources Conservation Board Building - Calgary	1,075,000					44,087	
4.17.13	Provincial Building - Athabasca	225,000					23,829	
4.17.14	Provincial Building - Coronation	780,000					48,903	
4.17.15	Provincial Building - Canmore	200,000					40,536	
4.17.17	J. J. Bowlen Building - Calgary	500,000					41,096	
4.17.18	Provincial Building - Barrhead	30,000					642,007	
4.17.19	Provincial Building - Drayton Valley	400,000					518	
4.17.20	Office building (north) - Edmonton	—					499	
4.17.21	Office building (U of A farm site) - Edmonton	16,800,000					18,718,213	
4.17.22	Provincial Building - High Level	150,000					212,191	
4.17.23	Provincial Building - Crowsnest	5,475,000					3,635,074	
4.17.24	Office building (PWS&S) U of A farm - Edmonton	870,000					—	
4.17.25	Old Land Titles Building - Edmonton	100,000					—	
4.17.26	Provincial Building - Olds	860,000					—	
4.17.27	Provincial Building - Peace River	—					47,188	
4.17.28	Remand Centre tunnel - Edmonton	—					20,274	
4.17.29	New Agriculture Building - Edmonton	11,200,000					9,228,033	
4.17.30	Provincial Building - Smoky Lake	50,000					52,958	
4.17.31	Office building (Environment) U of A farm - Edmonton	1,560,000					—	
4.17.32	Perma-McLeod Building - Edmonton	110,000					50,505	
4.17.33	Building Sciences Workshop - Edmonton	40,000					14,418	
4.17.34	Provincial Building - Wainwright	75,000					79,174	
4.17.35	Alberta Liquor Control Board warehouse/office - Edmonton	5,000,000					5,026,811	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Funds Provided: Estimates	Funds Provided: Prior Year Liabilities	Funds Provided: Special Warrants	Funds Provided: Transfers	Funds Provided: Total Authorized	Expended	Unexpended (Over Expended)
4.17.36	Provincial Building - Grande Prairie	$ 2,000,000					$ 647,796	
4.17.37	Provincial Building - Medicine Hat	1,300,000					941,323	
4.17.38	Sun Building - Edmonton	200,000					33,125	
4.17.39	Off-site service charge	2,970,000					2,133,973	
4.17.40	Provincial Building - Lac La Biche	160,000					291,461	
4.17.41	Prisoner holding facilities - various	200,000					129,340	
4.17.42	Legislature area - Edmonton	7,700,000					11,580,984	
4.17.43	Miscellaneous demolition projects - various	200,000					25,033	
4.17.44	Provincial Building - Lethbridge	650,000					—	
4.17.45	Provincial Building - Stony Plain	35,000					104,608	
4.16.46	Multi-tenant site - Peace River	385,000					400,687	
4.17.47	Federal Building - Edmonton	—					20,500,000	
4.17.48	Government buildings - various	500,000					—	
4.17.49	Provincial Building - Stettler	810,000					117,796	
4.17.50	Government complex - University farm area - Edmonton	450,000					—	
4.17.51	Haultain Building - Edmonton	600,000					45,495	
4.17.52	Transportation Building - Edmonton	25,000					—	
4.17.53	Government Office Building 97th St. - Edmonton	23,060,000					9,398,420	
4.17.54	Provincial Building - Claresholm	130,000					216,834	
4.17.55	Lambton Park warehouse - Edmonton	—					2,929	
4.17.56	Calgary Research Park - Calgary	600,000					430,125	
4.17.57	Terrace Building - Edmonton	—					95,648	
4.17.58	Provincial Building - Edson	2,300,000					1,049,053	
4.17.59	Acquisition of artwork - various	100,000					—	
4.17.60	Driver Examination Office - Edmonton	—					93,617	
4.17.61	Government Office Building - Edmonton	1,200,000					2,372,317	
4.17.62	Provincial Building - St. Paul	850,000					179,884	
4.17.63	Driver Examination Office - Fort McMurray	1,900,000					1,394,513	
4.17.64	Driver Examination Office - Grande Prairie	2,030,000					1,098,544	
4.17.65	Provincial Building - Lacombe	100,000					285,881	
4.17.66	Provincial Building - Bow Island	1,720,000					256,646	
4.17.67	Provincial Building - Morinville	3,270,000					281,074	
4.17.68	Renovations and improvements - various	—					67,784	
4.17.69	Provincial Building - Provost	2,750,000					202,003	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
4.17.70	Provincial Building - Mayerthorpe	$ —					$ 1,330	
4.17.71	Provincial Building - Pincher Creek	1,500,000					1,364,940	
4.17.72	Provincial Building - Cochrane	—					9,951	
4.17.73	Provincial Building - Slave Lake	265,000					—	
4.17.74	Alberta Health Care Building - Edmonton	—					70,579	
4.17.77	Provincial Building - St. Albert	4,200,000					187,729	
4.17.79	Various unscheduled work	—					4,223	
4.17.80	Provincial Building - Spirit River	—					126,587	
4.17.81	Provincial Building - Wetaskiwin	400,000					57,062	
4.17.82	Legislature Annex - Edmonton	680,000					7,900	
4.17.85	Provincial Building - Tofield	330,000					311,523	
4.17.87	Highways Building - Calgary	—					1,392	
4.17.88	Provincial Building - Two Hills	335,000					23,158	
4.17.89	Provincial Building - Warner	1,730,000					26,232	
4.17.91	Provincial Building - Didsbury	—					7,330	
4.17.92	1980-81 projects under $25,000	—					228,473	
4.17.96	Provincial Building - Rimbey	1,500,000					1,095,973	
4.17.97	Provincial Building - Falher	—					16,875	
4.17.98	Office Building (McDougall School) - Calgary	2,300,000					457,676	
4.17.100	Claresholm Care Centre - Claresholm	—					15	
4.17.101	Maintenance facility - Footner Lake	—					4,781	
4.17.102	Water treatment plant - Footner Lake	465,000					541,403	
4.17.103	Office and maintenance - Alsike	—					78,350	
4.17.104	Travel information - Walsh	—					22,095	
4.17.105	Forestry headquarters - Whitecourt	—					66,145	
4.17.106	Central supply - Edmonton	2,170,000					815,958	
4.17.107	Westfield - Edmonton	—					226,625	
4.18	Hospitals and Medical Care							
4.18.1	Red Cross Blood-Tissue Bank - Edmonton	3,160,000					739,298	
4.18.2	Hospital Site Millwoods - Edmonton	—					4,456,576	
4.18.3	Hospital Site South - Calgary	—					9,233,056	
4.18.4	Hospital Site N.E. - Calgary	—					8,891,532	

Statement No. 18.3 (cont'd)

PUBLIC WORKS, SUPPLY AND SERVICES
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.19	Multi-Departmental Services							
4.19.1	Transferable amount for carryovers	$ 1,000,000					$ —	
		399,026,000	$ —	$ —	$ —	$ 399,026,000	300,374,401	$ 98,651,599
5	Operation and Maintenance of Waterlines							
5.0.1	Airdrie waterline	200,000					243,909	
5.0.2	Red Deer waterline	805,100					764,982	
		1,005,100	—	—	30,000	1,035,100	1,008,891	26,209
6	Information and Telecommunication Services							
6.1	Information Services							
6.1.1	Assistant deputy minister's office	110,975					118,984	
6.1.2	Planning and policy branch	594,285					465,885	
6.1.3	Office automation consulting	398,115					388,021	
6.2	Telecommunication Services							
6.2.1	Telecommunication services	26,714,750					27,132,723	
		27,818,125	—	2,021,500	7,500	29,847,125	28,105,613	1,741,512
7	Government Transportation							
7.0.1	Supply and services garage	196,445					189,370	
7.0.2	Aircraft operations	3,014,650					3,244,820	
7.0.3	Central delivery and courier services	2,095,770					2,175,091	
		5,306,865	—	255,000	206,800	5,768,665	5,609,281	159,384
8	Supply							
8.0.1	Divisional support	150,100					120,096	
8.0.2	Purchasing branch	2,654,260					2,683,233	
8.0.3	Planning and development	492,795					511,927	
8.0.4	Supply operations	1,304,660					1,322,714	
		4,601,815	—	—	341,400	4,943,215	4,637,970	305,245
9	Financial Assistance to the Calgary Olympic Coliseum							
9.0.1	Financial assistance	5,300,000	—	—	—	5,300,000	5,300,000	—
	Department Total	$ 681,891,289(a)	$ —	$ 5,611,500	$ 5,643,500(b)	$ 693,146,289	$ 559,480,624	$ 133,665,665

(a) Transferred from Housing and Public Works ($557,281,500) and Government Services ($124,644,589) and net of $34,800 transferred to Hospitals and Medical Care under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

Statement No. 18.4

PUBLIC WORKS, SUPPLY AND SERVICES
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Federal sales tax refunds	$ 3,273,520	$ 2,903,031
Canada assistance plan	2,881,369	3,019,120
	6,154,889	5,922,151
Fees, Permits and Licences:		
Civil service parking	439,120	406,594
Other Revenue:		
Refunds of expenditure:		
Previous years' refunds	2,824,162	2,302,529
Surplus sales	821,877	1,334,758
Salaries and expenses	48,872	2,765
Other	37,576	90,857
Sales of assets:		
Land	3,675,847	1,002,134
Miscellaneous:		
Rentals	5,843,072	3,914,335
Other	2,857,117	4,150,484
	16,108,523	12,797,862
Total revenue	$22,702,532	$19,126,607

SECTION 19

1982-83
PUBLIC ACCOUNTS

RECREATION AND PARKS

Departmental Support Services
Recreation Development
Provincial Parks

The Ministry is responsible for the development and support of recreational services and programmes and for the planning, development and management of provincial parks.

Contents:

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19.4	Revenue	19.6

Statement No. 19.1

RECREATION AND PARKS STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 3,397,256	$ —	$ 1,700,000	$ 90,000	$ 5,187,256	$ 4,999,351	$ 187,905
2	Recreation Development							
2.1	Programme Support	474,633	—	—	29,700	504,333	460,082	44,251
2.2	Financial Assistance	51,430,694	—	11,100,000	16,400	62,547,094	62,403,471	143,623
2.3	Recreation Planning	814,007	—	—	59,000	873,007	837,291	35,716
2.4	Recreation Programme Development	2,787,859	—	—	124,200	2,912,059	3,057,074	(145,015)
2.5	Regional Recreation Consultation	1,635,887	—	—	179,700	1,815,587	1,807,003	8,584
		57,143,080	—	11,100,000	409,000	68,652,080	68,564,921	87,159
3	Provincial Parks							
3.1	Programme Support	1,195,283	—	—	55,300	1,250,583	1,038,789	211,794
3.2	Operations and Maintenance	28,446,633	—	—	1,098,000	29,544,633	28,424,014	1,120,619
3.3	Park Design and Implementation	3,448,788	—	—	181,700	3,630,488	3,404,151	226,337
3.4	Outdoor Recreation Planning	1,816,480	—	—	11,400	1,827,880	1,653,475	174,405
		34,907,184	—	—	1,346,400	36,253,584	34,520,429	1,733,155
	TOTAL 1983	$ 95,447,520	$ —	$ 12,800,000	$ 1,845,400(b)	$ 110,092,920	$ 108,084,701	$ 2,008,219
	TOTAL 1982 (a)	$ 72,886,107	$ —	$ 51,800,428	$ 1,815,850(b)	$ 126,502,385	$ 125,445,078	$ 1,057,307

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Transferred from the salary contingency fund.

Statement No. 19.2

RECREATION AND PARKS STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 1,931,347	$ —	$ —	$ 270,000	$ 2,201,347	$ 2,182,449	$ 18,898
	Supplies and services	1,377,155	—	—	(195,600)	1,181,555	1,016,506	165,049
	Grants	37,629	—	1,700,000	—	1,737,629	1,737,210	419
	Purchase of fixed assets	12,125	—	—	15,600	27,725	27,465	260
	Other	39,000	—	—	—	39,000	35,721	3,279
	TOTAL 1983	$ 3,397,256	$ —	$ 1,700,000	$ 90,000	$ 5,187,256	$ 4,999,351	$ 187,905
	TOTAL 1982 (a)	$ 2,627,714	$ —	$ —	$ 189,400	$ 2,817,114	$ 2,718,767	$ 98,347
2	Recreation Development							
	Manpower	$ 3,726,320	$ —	$ —	$ 478,800	$ 4,205,120	$ 4,127,125	$ 77,995
	Supplies and services	2,144,811	—	—	(69,800)	2,075,011	2,208,382	(133,371)
	Grants	51,157,418	—	11,100,000	—	62,257,418	62,134,205	123,213
	Purchase of fixed assets	114,531	—	—	—	114,531	95,209	19,322
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 57,143,080	$ —	$ 11,100,000	$ 409,000	$ 68,652,080	$ 68,564,921	$ 87,159
	TOTAL 1982 (a)	$ 42,318,497	$ —	$ 51,640,500	$ 44,450	$ 94,003,447	$ 93,748,795	$ 254,652
3	Provincial Parks							
	Manpower	$ 20,823,940	$ —	$ —	$ 1,475,400	$ 22,299,340	$ 22,150,991	$ 148,349
	Supplies and services	11,474,027	—	—	(129,000)	11,345,027	10,024,355	1,320,672
	Grants	2,750	—	—	—	2,750	—	2,750
	Purchase of fixed assets	2,606,467	—	—	—	2,606,467	2,345,083	261,384
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 34,907,184	$ —	$ —	$ 1,346,400	$ 36,253,584	$ 34,520,429	$ 1,733,155
	TOTAL 1982 (a)	$ 27,939,896	$ —	$ 159,928	$ 1,582,000	$ 29,681,824	$ 28,977,516	$ 704,308
	Department Total 1983	$ 95,447,520	$ —	$ 12,800,000	$ 1,845,400(b)	$ 110,092,920	$ 108,084,701	$ 2,008,219
	Department Total 1982	$ 72,886,107	$ —	$ 51,800,428	$ 1,815,850(b)	$ 126,502,385	$ 125,445,078	$ 1,057,307

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.
(b) Transferred from the salary contingency fund.

Statement No. 19.3

RECREATION AND PARKS
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 207,948					$ 202,106	
1.0.2	Deputy minister's office	281,444					2,177,787	
1.0.3	Administrative support	288,236					258,222	
1.0.4	Financial administration	767,896					820,909	
1.0.5	Personnel services	335,443					510,445	
1.0.6	Research and systems	686,424					485,057	
1.0.7	Public communications	757,283					459,518	
1.0.8	Library services	72,582					85,307	
		3,397,256	$ —	$ 1,700,000	$ 90,000	$ 5,187,256	4,999,351	$ 187,905
2	Recreation Development							
2.1	Programme Support							
2.1.1	Administrative support	264,962					256,913	
2.1.2	Programme support	209,671					203,170	
2.2	Financial Assistance							
2.2.1	Grants administration	273,276					269,266	
2.2.3	Special recreation grants	486,850					476,187	
2.2.5	Municipal grants	47,548,468					58,576,613	
2.2.7	Association grants	1,810,000					1,806,943	
2.2.8	Recreation programme grants	1,312,100					1,274,462	
2.3	Recreation Planning							
2.3.1	Administrative support	105,964					171,410	
2.3.2	Integrated long range planning	256,633					269,638	
2.3.3	Community recreation planning	386,369					363,899	
2.3.4	Research planning	65,041					32,343	
2.4	Recreation Programme Development							
2.4.1	Administrative support	152,445					148,298	
2.4.2	Sports and fitness	1,035,781					1,224,779	
2.4.3	Community recreation services	446,692					500,614	
2.4.4	Recreation to special groups	318,189					342,652	
2.4.5	Outdoor recreation	834,752					840,732	
2.5	Regional Recreation Consultation							
2.5.1	Administrative support	199,289					214,762	
2.5.2	South Alberta area	427,159					474,746	
2.5.3	Central Alberta area	596,474					657,509	
2.5.4	North Alberta area	412,965					459,985	
		57,143,080	—	11,100,000	409,000	68,652,080	68,564,921	87,159
3	Provincial Parks							
3.1	Programme Support							
3.1.1	Administrative support	905,794					771,187	
3.1.2	Parks management	266,739					259,673	
3.1.3	Provincial parks advisory service	20,000					4,767	
3.1.4	Financial assistance to municipal parks	2,750					3,162	
3.2	Operations and Maintenance							
3.2.1	Administrative support	1,485,249					1,419,167	
3.2.2	West central region	4,705,155					4,903,882	
3.2.3	East central region	4,220,806					4,352,297	
3.2.4	North region	3,739,192					3,796,596	
3.2.5	South region	4,074,872					4,331,357	
3.2.6	Kananaskis region	8,423,907					8,094,558	
3.2.7	Park naturalists	192,452					217,504	

Statement No. 19.3 (cont'd)

RECREATION AND PARKS
STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme Element	Funds Provided Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3.2.8	Highway wayside campsites	$ 1,605,000					$ 1,308,652	
3.3	Park Design and Implementation							
3.3.1	Administrative support	200,351					70,442	
3.3.2	Design	1,509,758					1,573,333	
3.3.3	Implementation	1,663,686					1,709,791	
3.3.4	Project management	74,993					50,585	
3.4	Outdoor Recreation Planning							
3.4.1	Administrative support	246,286					173,767	
3.4.2	Resource assessment and management	678,323					668,323	
3.4.3	Planning	569,570					573,542	
3.4.4	Education and interpretation programme planning	322,301					237,844	
		34,907,184	$ —	$ —	$ 1,346,400	$ 36,253,584	34,520,429	$ 1,733,155
	Department Total	$ 95,447,520	$ —	$ 12,800,000	$ 1,845,400(a)	$ 110,092,920	$ 108,084,701	$ 2,008,219

(a) Transferred from the salary contingency fund

Statement No. 19.4

RECREATION AND PARKS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada	$ 7,500	$ 5,000
Fees, Permits and Licences	231,849	223,760
Other Revenue:		
Refunds of expenditure:		
Previous years' refunds	2,090,165	270,605
Miscellaneous.		
Provincial parks	1,284,409	1,138,741
Rentals	94,638	114,024
Other	1,193	1,700
	3,470,405	1,525,070
Total revenue	$ 3,709,754	$ 1,753,830

SECTION 20

1982-83
PUBLIC ACCOUNTS

SOCIAL SERVICES AND COMMUNITY HEALTH

Departmental Support Services
Social Allowance
Child Welfare Services
Specialized Social Services
Benefits and Income Support
Vocational Rehabilitation Services
Services for the Handicapped
Treatment of Mental Illness
General Health Services
Community Social and Health Services
Alcoholism and Drug Abuse - Treatment and Education

The Ministry is responsible for the management of programmes and institutions designed to promote the physical, mental, and social well-being of Albertans.

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20.2	Expenditure by Programme and Object	20.4
20.3	Expenditure by Element	20.6
20.4	Revenue	20.14

Statement No. 20.1

SOCIAL SERVICES AND COMMUNITY HEALTH STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Central Support Services	$ 30,823,940	$ —	$ —	$ 947,280	$ 31,771,220	$ 31,117,377	$ 653,843
1.2	Regional Delivery of Social Services	50,699,250	—	—	4,442,650	55,141,900	52,676,822	2,465,078
1.3	Guardianship of Dependent Adults	3,238,640	—	—	—	3,238,640	2,619,931	618,709
		84,761,830	—	—	5,389,930	90,151,760	86,414,130	3,737,630
2	Social Allowance							
2.1	Programme Support	3,264,310	—	370,000	—	3,634,310	3,355,389	278,921
2.2	Social Allowance for Aged	17,354,000	—	1,213,000	—	18,567,000	17,694,921	872,079
2.3	Social Allowance for Single Parent Families	146,904,000	—	23,130,000	(2,550,000)	167,484,000	157,067,894	10,416,106
2.4	Social Allowance for Physically Handicapped	43,065,000	—	10,226,000	—	53,291,000	50,901,926	2,389,074
2.5	Social Allowance for Mentally Handicapped	9,266,000	—	649,000	—	9,915,000	9,237,893	677,107
2.6	Social Allowance for Employables	44,472,140	—	41,759,000	—	86,231,140	86,020,624	210,516
2.7	Social Allowance for Special Groups	6,889,000	—	4,669,000	2,550,000	14,108,000	14,082,399	25,601
		271,214,450	—	82,016,000	—	353,230,450	338,361,046	14,869,404
3	Child Welfare Services							
3.1	Programme Support	3,511,090	—	—	—	3,511,090	2,945,301	565,789
3.2	Community and Family Services	38,067,260	—	3,288,430	4,943,885	46,299,575	44,360,072	1,939,503
3.3	Contracted Residences	38,294,380	—	—	(5,110,885)	33,183,495	33,125,544	57,951
3.4	Residence and Treatment in Institutions	22,395,310	—	—	1,481,090	23,876,400	22,542,282	1,334,118
		102,268,040	—	3,288,430	1,314,090	106,870,560	102,973,199	3,897,361
4	Specialized Social Services							
4.1	Purchased Services and Agency Grants for Adults	3,333,200	—	—	—	3,333,200	2,664,795	668,405
4.2	Residential Accommodation in Institutions and Hostels for Adults	4,527,700	—	—	—	4,527,700	3,969,979	557,721
		7,860,900	—	—	—	7,860,900	6,634,774	1,226,126
5	Benefits and Income Support							
5.1	Senior Citizens' Supplementary Benefits	70,749,000	—	—	—	70,749,000	64,523,602	6,225,398
5.2	Pensions and Allowances	66,687,000	—	—	—	66,687,000	59,694,111	6,992,889
5.3	Day Care	15,222,000	—	—	—	15,222,000	13,731,368	1,490,632
		152,658,000	—	—	—	152,658,000	137,949,081	14,708,919
6	Vocational Rehabilitation Services							
6.1	Programme Support	422,280	—	—	40,000	462,280	450,448	11,832
6.2	Regional Delivery Services	2,866,870	—	—	30,000	2,896,870	2,790,363	106,507
6.3	Agency Grants and Purchased Services	16,743,910	—	—	—	16,743,910	15,044,962	1,698,948
		20,033,060	—	—	70,000	20,103,060	18,285,773	1,817,287

Statement No. 20.1 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
7	Services for the Handicapped							
7.1	Programme Support	$ 1,107,840	$ —	$ —	$ —	$ 1,107,840	$ 722,639	$ 385,201
7.2	Community Development and Referral	4,547,950	—	—	(268,000)	4,279,950	3,674,234	605,716
7.3	Agency Grants and Purchased Services	29,624,140	—	—	—	29,624,140	24,743,548	4,880,592
7.4	Residence and Treatment in Institutions	66,150,480	—	—	6,132,980	72,283,460	70,453,112	1,830,348
		101,430,410	—	—	5,864,980	107,295,390	99,593,533	7,701,857
8	Treatment of Mental Illness							
8.1	Programme Support	2,284,260	—	—	(221,000)	2,063,260	1,981,984	81,276
8.2	Regional Diagnosis and Treatment	14,253,250	—	—	700,000	14,953,250	13,413,405	1,539,845
8.3	Purchased Services and Agency Grants	7,430,230	—	—	—	7,430,230	6,747,404	682,826
8.4	Residence and Treatment in Institutions	15,048,330	—	—	1,580,000	16,628,330	15,922,409	705,921
		39,016,070	—	—	2,059,000	41,075,070	38,065,202	3,009,868
9	General Health Services							
9.1	Programme Support	8,544,700	—	—	(68,000)	8,476,700	8,473,180	3,520
9.2	Communicable Disease Control	5,698,100	—	177,000	(143,000)	5,732,100	5,738,605	(6,505)
9.3	Special Health Services	205,700	—	—	(56,800)	148,900	146,079	2,821
9.4	Rehabilitative Health Services	24,282,600	—	6,327,500	205,800	30,815,900	30,779,217	36,683
9.5	Vital Statistics	1,387,900	—	—	62,000	1,449,900	1,448,706	1,194
		40,119,000	—	6,504,500	—	46,623,500	46,585,787	37,713
10	Community Social and Health Services							
10.1	Community Social Services	25,030,500	—	—	—	25,030,500	22,870,381	2,160,119
10.2	Community Health Services	79,420,500	—	—	4,014,000	83,434,500	82,836,590	597,910
10.3	Day Care	30,724,200	—	—	(4,014,000)	26,710,200	18,729,346	7,980,854
		135,175,200	—	—	—	135,175,200	124,436,317	10,738,883
11	Alcoholism and Drug Abuse - Treatment and Education							
11.1	Programme Support	2,963,772	—	—	168,494	3,132,266	3,087,671	44,595
11.2	Treatment and Rehabilitation Services	9,111,312	—	—	126,000	9,237,312	9,197,859	39,453
11.3	Education and Information Services	4,004,204	—	—	—	4,004,204	3,744,349	259,855
11.4	Direct Financial Assistance to Private Treatment Agencies	5,195,430	—	—	—	5,195,430	5,107,740	87,690
		21,274,718	—	—	294,494	21,569,212	21,137,619	431,593
	TOTAL 1983	$ 975,811,678(b)	$ —	$ 91,808,930	$ 14,992,494(c)	$1,082,613,102	$1,020,436,461	$ 62,176,641
	TOTAL 1982 (a)	$ 793,417,781	$ —	$ 23,857,000	$ 10,874,280(c)	$ 828,149,061	$ 772,306,732	$ 55,842,329

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Net of $51,385,920 transferred to Executive Council ($450,050) and Hospitals and Medical Care ($50,935,870) under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 20.2

SOCIAL SERVICES AND COMMUNITY HEALTH STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 63,998,710	$ —	$ —	$ 5,389,930	$ 69,388,640	$ 67,391,381	$ 1,997,259
	Supplies and services	18,239,290				18,239,290	16,941,508	1,297,782
	Grants	1,578,370				1,578,370	1,243,193	335,177
	Purchase of fixed assets	905,460				905,460	801,648	103,812
	Other	40,000				40,000	36,400	3,600
	TOTAL 1983	$ 84,761,830	$	$	$ 5,389,930	$ 90,151,760	$ 86,414,130	$ 3,737,630
	TOTAL 1982 (a)	$ 66,081,338	$	$	$ 2,255,920	$ 68,337,258	$ 66,413,946	$ 1,923,312
2	Social Allowance							
	Manpower	$ 1,680,830	$	$ —	$	$ 1,680,830	$ 1,443,900	$ 236,930
	Supplies and services	1,553,480		370,000		1,923,480	1,897,811	25,669
	Grants	267,980,140		81,646,000		349,626,140	335,019,335	14,606,805
	Purchase of fixed assets							
	Other							
	TOTAL 1983	$ 271,214,450	$	$ 82,016,000	$	$ 353,230,450	$ 338,361,046	$ 14,869,404
	TOTAL 1982 (a)	$ 213,162,860	$	$ 10,100,000	$ 31,000	$ 223,293,860	$ 218,083,369	$ 5,210,491
3	Child Welfare Services							
	Manpower	$ 15,725,100	$ —	$ —	$ 1,314,090	$ 17,039,190	$ 16,155,630	$ 883,560
	Supplies and services	85,474,500		3,288,430	(1,215,423)	87,547,507	84,831,004	2,716,503
	Grants	553,190			1,215,423	1,768,613	1,731,950	36,663
	Purchase of fixed assets	515,250				515,250	254,615	260,635
	Other							
	TOTAL 1983	$ 102,268,040	$	$ 3,288,430	$ 1,314,090	$ 106,870,560	$ 102,973,199	$ 3,897,361
	TOTAL 1982 (a)	$ 80,997,600	$	$ 5,703,000	$ 1,192,400	$ 87,893,000	$ 82,858,531	$ 5,034,469
4	Specialized Social Services							
	Manpower	$ 2,444,820	$ —	$ —	$ 82,000	$ 2,526,820	$ 2,460,669	$ 66,151
	Supplies and services	2,400,730			(82,000)	2,318,730	1,818,909	499,821
	Grants	2,897,500				2,897,500	2,268,181	629,319
	Purchase of fixed assets	117,850				117,850	87,015	30,835
	Other							
	TOTAL 1983	$ 7,860,900	$	$	$	$ 7,860,900	$ 6,634,774	$ 1,226,126
	TOTAL 1982 (a)	$ 7,005,420	$	$	$	$ 7,005,420	$ 5,397,133	$ 1,608,287
5	Benefits and Income Support							
	Manpower	$ —	$ —	$ —	$	$ —	$ —	$ —
	Supplies and services							
	Grants	152,658,000				152,658,000	137,949,081	14,708,919
	Purchase of fixed assets							
	Other	—				—	—	—
	TOTAL 1983	$ 152,658,000	$ —	$ —	$	$ 152,658,000	$ 137,949,081	$ 14,708,919
	TOTAL 1982	$ 139,153,000	$ —	$ —	$ —	$ 139,153,000	$ 118,787,224	$ 20,365,776
6	Vocational Rehabilitation Services							
	Manpower	$ 2,941,870	$ —	$ —	$ 70,000	$ 3,011,870	$ 2,968,796	$ 43,074
	Supplies and services	14,472,830	—	—	(752,560)	13,720,270	12,419,768	1,300,502
	Grants	2,610,400	—	—	752,560	3,362,960	2,893,949	469,011
	Purchase of fixed assets	7,960	—	—	—	7,960	3,260	4,700
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 20,033,060	$ —	$ —	$ 70,000	$ 20,103,060	$ 18,285,773	$ 1,817,287
	TOTAL 1982 (a)	$ 18,248,830	$ —	$ —	$ 610,970	$ 18,859,800	$ 16,434,997	$ 2,424,803

Statement No. 20.2 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
7	Services for the Handicapped							
	Manpower	$ 54,024,970	$ —	$ —	$ 5,864,980	$ 59,889,950	$ 58,709,792	$ 1,180,158
	Supplies and services	34,669,410	—	—	(18,047,050)	16,622,360	15,337,114	1,285,246
	Grants	11,520,380	—	—	17,779,050	29,299,430	24,215,446	5,083,984
	Purchase of fixed assets	1,215,650	—	—	268,000	1,483,650	1,331,181	152,469
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 101,430,410	$ —	$ —	$ 5,864,980	$ 107,295,390	$ 99,593,533	$ 7,701,857
	TOTAL 1982 (a)	$ 86,214,930	$ —	$ 860,000	$ 3,687,490	$ 90,762,420	$ 83,932,200	$ 6,830,220
8	Treatment of Mental Illness							
	Manpower	$ 22,854,870	$ —	$ —	$ 2,059,000	$ 24,913,870	$ 24,255,756	$ 658,114
	Supplies and services	11,081,750	—	—	(2,117,280)	8,964,470	7,598,955	1,365,515
	Grants	4,270,860	—		2,177,280	6,448,140	5,769,967	678,173
	Purchase of fixed assets	808,590	—	—	(60,000)	748,590	440,524	308,066
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 39,016,070	$ —	$ —	$ 2,059,000	$ 41,075,070	$ 38,065,202	$ 3,009,868
	TOTAL 1982 (a)	$ 31,225,160	$ —	$ 394,000	$ 853,000	$ 32,472,160	$ 30,821,450	$ 1,650,710
9	General Health Services							
	Manpower	$ 5,070,900	$	$ —	$ (83,000)	$ 4,987,900	$ 4,980,211	$ 7,689
	Supplies and services	4,689,600	—	1,904,500	2,256,870	7,950,970	7,944,822	6,148
	Grants	30,258,600	—	5,500,000	(2,141,170)	33,617,430	33,596,381	21,049
	Purchase of fixed assets	99,900	—	—	(32,700)	67,200	64,373	2,827
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 40,119,000	$ —	$ 6,504,500	$ —	$ 46,623,500	$ 46,585,787	$ 37,713
	TOTAL 1982 (a)	$ 29,811,155	$ —	$ 6,800,000	$ 324,000	$ 36,935,155	$ 33,734,164	$ 3,200,991
10	Community Social and Health Services							
	Manpower	$ 4,494,310	$ —	$ —	$ —	$ 4,494,310	$ 3,928,058	$ 566,252
	Supplies and services	2,636,000	—	—	(5,100)	2,630,900	1,781,317	849,583
	Grants	128,007,400	—	—	—	128,007,400	118,689,967	9,317,433
	Purchase of fixed assets	37,490	—	—	5,100	42,590	36,975	5,615
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 135,175,200	$ —	$ —	$ —	$ 135,175,200	$ 124,436,317	$ 10,738,883
	TOTAL 1982 (a)	$ 104,521,200	$ —	$ —	$ —	$ 104,521,200	$ 96,960,471	$ 7,560,729
11	Alcoholism and Drug Abuse Treatment and Education							
	Manpower	$ 10,298,479	$ —	$ —	$ 294,494	$ 10,592,973	$ 10,532,449	$ 60,524
	Supplies and services	5,291,964	—	—	286,070	5,578,034	5,321,353	256,681
	Grants	5,528,430	—	—	(286,070)	5,242,360	5,154,670	87,690
	Purchase of fixed assets	142,645	—	—	—	142,645	116,979	25,666
	Other	13,200	—	—	—	13,200	12,168	1,032
	TOTAL 1983	$ 21,274,718	$ —	$ —	$ 294,494	$ 21,569,212	$ 21,137,619	$ 431,593
	TOTAL 1982	$ 16,996,288	$ —	$ —	$ 1,919,500	$ 18,915,788	$ 18,883,247	$ 32,541
	Department Total 1983	$ 975,811,678(b)	$ —	$ 91,808,930	$ 14,992,494(c)	$1,082,613,102	$1,020,436,461	$ 62,176,641
	Department Total 1982 (a)	$ 793,417,781	$ —	$ 23,857,000	$ 10,874,280(c)	$ 828,149,061	$ 772,306,732	$ 55,842,329

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Net of $51,385,920 transferred to Executive Council ($450,050) and Hospitals and Medical Care ($50,935,870) under authority of the Public Service Administrative Transfers Act.

(c) Transferred from the salary contingency fund.

Statement No. 20.3

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Central Support Services							
1.1.1	Minister's office	$ 256,700					$ 313,599	
1.1.2	Executive management	2,359,180					3,255,812	
1.1.3	Departmental financial services	6,999,650					7,209,474	
1.1.4	Research and planning	5,268,460					4,907,921	
1.1.5	Senior citizens' bureau	648,110					626,442	
1.1.6	Personnel and staff development	6,384,200					6,031,758	
1.1.7	Public communications	1,399,110					1,088,663	
1.1.8	Departmental administrative services	6,438,710					7,003,499	
1.1.9	Management audit	1,069,820					680,209	
1.2	Regional Delivery of Social Services							
1.2.1	Social service district offices	48,614,410					50,873,247	
1.2.2	Family maintenance and court services	625,120					551,807	
1.2.3	Administration of district offices	1,459,720					1,251,767	
1.3	Guardianship of Dependent Adults							
1.3.1	Public Guardian's office	3,238,640					2,619,932	
		84,761,830	$ —	$	$ 5,389,930	$ 90,151,760	86,414,130	$ 3,737,630
2	Social Allowance							
2.1	Programme Support							
2.1.1	Income security administration	3,061,600					3,066,521	
2.1.2	Citizen appeal and advisory committee	172,710					270,838	
2.1.3	Payments municipal administration (80%)	30,000					18,029	
2.2	Social Allowance for Aged							
2.2.1	Financial assistance for aged	17,354,000					17,694,921	
2.3	Social Allowance for Single Parent Families							
2.3.1	Financial assistance for single parent families	146,904,000					157,067,894	
2.4	Social Allowance for Physically Handicapped							
2.4.1	Financial assistance for physically handicapped	43,065,000					50,901,926	
2.5	Social Allowance for Mentally Handicapped							
2.5.1	Financial assistance for mentally handicapped	9,266,000					9,237,894	
2.6	Social Allowance for Employables							
2.6.1	Financial assistance for employables	44,412,140					85,913,731	
2.6.2	Payments to municipalities	60,000					106,893	
2.7	Social Allowance for Special Groups							
2.7.1	Guardian social allowance	2,218,000					2,269,391	

Statement No. 20.3 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme Element	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
2.7.2	Financial assistance for transients	$ 4,671,000					$ 11,813,008	
		271,214,450	$ —	$ 82,016,000	$ —	$ 353,230,450	338,361,046	$ 14,869,404
3	Child Welfare Services							
3.1	Programme Support							
3.1.1	Child welfare administration	3,511,090					2,945,301	
3.2	Community and Family Services							
3.2.1	Community intervention services	8,729,540					8,270,399	
3.2.2	Children in care services	25,834,690					31,346,257	
3.2.3	Handicapped children services	3,368,900					4,609,286	
3.2.4	Grants - child care agencies	134,130					134,130	
3.3	Contracted Residences							
3.3.1	Contracted institutions and homes	38,294,380					33,125,544	
3.4	Residence and Treatment in Institutions							
3.4.1	Westfield, Edmonton	4,079,630					4,074,851	
3.4.2	Youth Development Centre, Edmonton	5,128,070					5,558,920	
3.4.3	Youth Assessment Centre, Grande Prairie	946,160					910,023	
3.4.4	Youth Assessment Centre, Red Deer	443,330					436,046	
3.4.5	Youth Assessment Centre, Lac La Biche	547,520					598,006	
3.4.6	Youth Assessment Centre, Medicine Hat	567,520					638,416	
3.4.7	Youth Assessment Centre, High Prairie	997,590					999,706	
3.4.8	Youth Assessment Centre, Fort McMurray	1,010,900					1,003,773	
3.4.9	Community group homes	3,288,950					3,028,225	
3.4.10	Sifton Children's Centre	1,360,990					1,503,661	
3.4.11	Woodside Home, Edmonton	350,290					327,367	
3.4.12	Southern Alberta Youth Development Centre	225,730					62,133	
3.4.13	Edmonton Juvenile Receiving and Detention Centre	3,448,630					3,401,155	
		102,268,040	—	3,288,430	1,314,090	106,870,560	102,973,199	3,897,361
4	Specialized Social Services							
4.1	Purchased Services and Agency Grants for Adults							
4.1.1	Adult care agency grants	2,892,500					2,270,688	
4.1.2	Contracts - adult care agencies	440,700					394,107	
4.2	Residential Accommodation in Institutions and Hostels for Adults							
4.2.1	Single Men's Hostel, Edmonton	1,809,100					1,596,606	
4.2.2	Single Men's Hostel, Calgary	1,081,400					973,037	

Statement No. 20.3 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4.2.3	Gunn Welfare Centre	$ 849,500					$ 676,739	
4.2.4	Youngstown Home	523,200					473,799	
4.2.5	Hilltop House, Edmonton	264,500					249,798	
		7,860,900	$ —	$ —	$ —	$ 7,860,900	6,634,774	$ 1,226,126
5	Benefits and Income Support							
5.1	Senior Citizens' Supplementary Benefits							
5.1.1	Alberta assured income plan	70,748,000					64,523,527	
5.1.2	Supplementary allowance to old age security	1,000					75	
5.2	Pensions and Allowances							
5.2.1	Alberta assured income for the severely handicapped	66,667,000					59,693,841	
5.2.2	Drugs for pensioners (80%)	20,000					270	
5.3	Day Care							
5.3.1	Day care subsidy	15,222,000					13,731,368	
		152,658,000	—	—	—	152,658,000	137,949,081	14,708,919
6	Vocational Rehabilitation Services							
6.1	Programme Support							
6.1.1	Vocational rehabilitation services	422,280					450,447	
6.2	Regional Delivery Services							
6.2.1	Employment opportunities	2,443,480					2,481,442	
6.2.2	Vocational consultants	423,390					308,922	
6.3	Agency Grants and Purchased Services							
6.3.1	Activity care programme	4,749,140					3,668,490	
6.3.2	Vocational training centre	3,774,170					3,516,673	
6.3.3	Vocational rehabilitation agencies	3,744,660					3,292,291	
6.3.4	Work activity programmes	430,530					410,231	
6.3.5	Vocational counselling and placement services	309,610					387,717	
6.3.6	Research and demonstration services	3,735,800					3,769,560	
		20,033,060	—	—	70,000	20,103,060	18,285,773	1,817,287
7	Services for the Handicapped							
7.1	Programme Support							
7.1.1	Administration services for the handicapped	1,107,840					722,639	
7.2	Community Development and Referral							
7.2.1	Community service workers	4,547,950					3,674,234	
7.3	Agency Grants and Purchased Services							
7.3.1	Community residences	25,706,720					21,072,915	
7.3.2	Day care and pre-school programme	2,035,730					1,725,577	
7.3.3	Other rehabilitation agencies	1,881,690					1,945,055	

Statement No. 20.3 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
7.4	Residence and Treatment in Institutions							
7.4.1	The Michener Centre - Red Deer	$ 45,699,950					$ 49,561,397	
7.4.2	Baker Centre - Calgary	6,794,790					7,064,694	
7.4.3	Eric Cormack Centre - Edmonton	3,846,080					3,937,794	
7.4.4	Wetaskiwin Centre	1,262,900					1,691,145	
7.4.5	Community behavioural services	2,287,500					1,719,645	
7.4.6	Group homes for handicapped	328,310					171,561	
7.4.7	Dependent handicapped facilities - Edmonton	4,559,970					4,846,475	
7.4.8	Rosecrest Home - Edmonton	1,370,980					1,460,402	
		101,430,410	$ —	$ —	$ 5,864,980	$ 107,295,390	99,593,533	$ 7,701,857
8	Treatment of Mental Illness							
8.1	Programme Support							
8.1.1	Mental health division administration	2,284,260					1,981,984	
8.2	Regional Diagnosis and Treatment							
8.2.1	Alberta mental health services	14,253,250					13,413,405	
8.3	Purchased Services and Agency Grants							
8.3.1	Grants to community agencies	3,231,510					1,024,547	
8.3.2	Purchased services contracts	4,198,720					5,722,857	
8.4	Residence and Treatment in Institutions							
8.4.3	Rosehaven - Camrose	6,607,110					7,369,034	
8.4.4	Claresholm Care Centre	6,965,530					7,124,981	
8.4.5	Raymond Home	1,240,810					1,310,608	
8.4.6	Extended care services - director's office	234,880					117,786	
		39,016,070	—	—	2,059,000	41,075,070	38,065,202	3,009,868
9	General Health Services							
9.1	Programme Support							
9.1.1	Health services administration	379,600					350,880	
9.1.2	Provincial laboratories - public health	8,165,100					8,122,300	
9.2	Communicable Disease Control							
9.2.1	Communicable disease administration	231,300					246,804	
9.2.2	Communicable disease vaccine	2,086,000					2,385,019	
9.2.3	Venereal disease control	1,616,800					1,714,420	

Statement No. 20.3 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
9.2.4	T.B. control and out patient services	$ 1,764,000					$ 1,392,362	
9.3	Special Health Services							
9.3.1	Special health services administration	177,700					121,393	
9.3.2	Poison control	28,000					24,686	
9.4	Rehabilitative Health Services							
9.4.1	Rehabilitative services administration	2,113,600					1,909,062	
9.4.2	Handicapped registry	121,500					82,850	
9.4.3	Alberta aids to daily living	9,647,000					12,128,760	
9.4.4	Extended health benefits	12,300,000					16,535,312	
9.4.5	Insulin and other social drugs	100,500					123,233	
9.5	Vital Statistics							
9.5.1	Vital statistics administration	1,387,900					1,448,706	
		40,119,000	$ —	$ 6,504,500	$ —	$ 46,623,500	46,585,787	$ 37,713
10	Community Social and Health Services							
10.1	Community Social Services							
10.1.1	Community social services administration	1,230,500					1,138,687	
10.1.2	Family and community support services	19,612,000					18,111,101	
10.1.3	Local administration and planning funding	4,188,000					3,620,593	
10.2	Community Health Services							
10.2.1	Community health services administration	481,900					366,431	
10.2.2	Dental health services	1,709,200					1,560,004	
10.2.3	Family planning	208,300					167,892	
10.2.4	Environmental health	408,900					440,612	
10.2.5	Nutrition services	161,600					141,396	
10.2.6	Community health nursing	464,900					430,976	
10.2.7	Remote area nursing services	83,300					77,650	
10.2.8	Health promotion	121,200					111,726	
10.2.9	Health authority funding	75,568,000					79,250,629	
10.2.10	Community organization grants	213,200					289,274	
10.3	Day Care							
10.3.1	Day care administration	2,878,400					2,408,741	
10.3.2	Day care operating allowances	27,845,800					16,320,605	
		135,175,200	—	—	—	135,175,200	124,436,317	10,738,883
11	Alcoholism and Drug Abuse - Treatment and Education							
11.1	Programme Support							
11.1.1	Executive director's office	105,680					140,425	
11.1.2	Programme development	519,670					543,535	
11.1.3	Administration - regional services	159,708					157,493	
11.1.4	Finance and administration	446,242					429,215	
11.1.5	Chairman and board members	132,160					130,086	
11.1.6	Administration - institutions	64,127					67,563	
11.1.7	Personnel	494,207					493,418	

Statement No. 20.3 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
11.1.8	Public affairs	$ 246,094					$ 241,425	
11.1.9	Administration - funded agencies	219,918					236,938	
11.1.10	Staff training	192,606					193,327	
11.1.11	Library	224,076					215,130	
11.1.12	Assistant executive director's office	159,284					239,115	
11.2	Treatment and Rehabilitation Services							
11.2.1	Alsike rehabilitation centre	328,193					316,574	
11.2.2	David Lander centre - Claresholm	1,024,978					1,090,120	
11.2.3	AADAC recovery centre - Edmonton	872,490					932,191	
11.2.4	Henwood in-patient centre	1,644,729					1,647,481	
11.2.5	Renfrew recovery centre - Calgary	834,303					892,614	
11.2.6	Northwest regional office - Grande Prairie	155,316					145,998	
11.2.7	Out-patient clinic - Grande Prairie	141,177					113,754	
11.2.8	Area office - High Prairie	78,171					70,126	
11.2.9	Area office - High Level	96,031					104,259	
11.2.10	Area office - Peace River	113,262					103,432	
11.2.11	Area office - Slave Lake	53,711					53,965	
11.2.12	Northeast regional office - Lac La Biche	150,876					139,217	
11.2.13	Area office - Barrhead	81,340					83,885	
11.2.14	Area office - Grand Centre	86,704					88,460	
11.2.15	Area office - Lac La Biche	91,322					93,259	
11.2.16	Area office - Fort McMurray	141,950					131,905	
11.2.17	Area office - St. Paul	115,813					118,416	
11.2.18	Edmonton regional office	124,171					125,997	
11.2.19	Area office - Edson	66,215					64,189	
11.2.20	Out-patient clinic - Edmonton	638,961					642,360	
11.2.21	Drug treatment clinic - Misericordia	449,751					407,908	
11.2.22	Day care centre - Edmonton	118,247					168,400	
11.2.23	Area office - Grande Cache	62,614					65,457	
11.2.24	Area office - Drayton Valley	63,777					60,267	
11.2.25	Central regional office - Red Deer	70,645					65,948	
11.2.26	Area office - Red Deer	113,940					103,997	
11.2.27	Area office - Camrose	122,308					124,798	
11.2.28	Calgary regional office	180,113					185,618	
11.2.29	Out-patient clinic - Calgary	411,337					410,402	
11.2.30	Day care centre - Calgary	85,501					86,441	
11.2.31	Area office - Drumheller	79,859					81,854	
11.2.32	South regional office	84,701					133,635	
11.2.33	Area office - Lethbridge	189,083					126,675	
11.2.34	Area office - Medicine Hat	153,212					156,204	
11.2.35	Area office - Brooks	86,511					62,054	
11.3	Education and Information Services							
11.3.1	Media campaign	2,478,206					2,437,298	
11.3.2	Community education - Edmonton	370,999					369,776	

Statement No. 20.3 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
11.3.3	Impaired drivers course - Edmonton	$ 93,451					$ 86,741	
11.3.4	Community education - Red Deer	148,385					128,313	
11.3.5	Community education - Calgary	427,567					368,282	
11.3.6	Impaired drivers course - Calgary	53,815					47,014	
11.3.7	Impaired drivers course - others	333,000					226,205	
11.3.8	Community education - Lethbridge	98,781					80,720	
11.4	Direct Financial Assistance to Private Treatment Agencies							
11.4.1	Recovery Acres Society - Edmonton	84,000					84,000	
11.4.2	Bonnyville Indian Metis Association - Bonnyville	213,120					253,120	
11.4.3	Poundmaker's Lodge - St. Albert	351,164					311,622	
11.4.4	Riverside Villa Association - Calgary	229,800					239,800	
11.4.5	McDougall House - Edmonton	84,000					99,000	
11.4.6	Southern Alcare Society - Lethbridge	126,000					126,000	
11.4.7	Napi Lodge - Lethbridge	364,000					409,000	
11.4.8	Women In Need - Edmonton	24,480					24,480	
11.4.9	Action North Recovery Centre - High Level	289,000					281,736	
11.4.10	Native alcoholism services - Calgary	195,360					175,245	
11.4.11	Kehewin counselling - Kehewin reserve	27,780					27,268	
11.4.12	Jellinek House - Edmonton	44,640					50,640	
11.4.14	Social orientation services - Calgary	57,530					57,530	
11.4.15	Stony tribal counselling services - Alexis	26,760					26,760	
11.4.16	W.A. "Slim" Thorpe Recovery Centre - Lloydminster	173,000					158,139	
11.4.17	Crowfoot Sunrise Residence - Calgary	178,200					188,200	
11.4.18	Hobbema Centre - Hobbema reserve	113,000					113,000	
11.4.19	Janvier alcoholism programme - Winterburn	24,000					23,402	
11.4.20	Alpha House Society - Calgary	413,400					438,400	
11.4.21	Nechi Training School - Edmonton	209,330					200,130	
11.4.22	Frog Lake alcoholism programme - Frog Lake	24,480					23,955	
11.4.23	Metis Indian Town Association - High Prairie	191,000					216,000	
11.4.24	Unallocated	29,750					—	
11.4.25	Recover, Acres Society - Calgary	145,728					145,728	
11.4.27	Distress information centre - Calgary	51,300					51,300	
11.4.28	O'Meara Rehabilitation Center - Legal	441,600					441,592	

Statement No. 20.3 (cont'd)

SOCIAL SERVICES AND COMMUNITY HEALTH
STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
11.4.29	Salvation Army - Red Deer	$ 12,260					$ 12,260	
11.4.30	Foothills Action Committee - Fort Macleod	304,980					324,980	
11.4.31	Project '72 - Edmonton	138,600					138,600	
11.4.32	Slave Lake alcoholism programme - Slave Lake	69,580					61,330	
11.4.33	Catalyst Theatre Society - Edmonton	25,000					—	
11.4.34	Punkerpine puppets - Calgary	42,000					39,935	
11.4.35	Veg-al-drug - Vegreville	33,500					33,500	
11.4.36	Wabasca Demarais - Wabasca	24,000					24,000	
11.4.37	Rocky Mountain House	30,000					30,000	
11.4.38	Pastew Place - Fort McMurray	183,108					193,108	
11.4.39	Cool-aid Society - Grande Prairie	28,980					34,980	
11.4.40	Edmonton Detoxification Centre	167,000					25,000	
11.4.41	Hinton Boys and Girls Club	24,000					24,000	
		21,274,718	$ —	$ —	$ 294,494	$ 21,569,212	21,137,619	$ 431,593
	Department Total	$ 975,811,678(a)	$ —	$ 91,808,930	$ 14,992,494(b)	$1,082,613,102	$1,020,436,461	$ 62,176,641

(a) Net of $51,385,920 transferred to Executive Council ($450,050) and Hospitals and Medical Care ($50,935,870) under authority of the Public Service Administrative Transfers Act.

(b) Transferred from the salary contingency fund.

Statement No. 20.4

SOCIAL SERVICES AND COMMUNITY HEALTH
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Canada assistance plan	$ 303,902,336	$ 236,177,492
Extended health care	77,102,000	69,329,000
Rehabilitation of disabled persons	16,121,610	4,293,069
Vocational training – disabled persons	4,553,062	3,691,265
Child welfare – special allowance	2,303,616	1,963,512
Other	568,327	115,196
	404,550,951	315,569,534
Fees, Permits and Licences:		
Maintenance	4,965,260	3,192,953
Vital Statistics Act	647,316	543,028
Other	391,689	382,862
	6,004,265	4,118,843
Other Revenue:		
Refunds of expenditure:		
Previous years' refunds	6,275,891	7,304,016
Child welfare	4,473,623	906,950
Public assistance	2,695,537	2,672,698
Services and supplies to staff	69,087	68,360
Other	11,949	13,253
Miscellaneous	591,321	493,096
	14,117,408	11,458,373
Total revenue	$ 424,672,624	$ 331,146,750

SECTION 21

1982-83
PUBLIC ACCOUNTS

SOLICITOR GENERAL

Departmental Support Services
Correctional Services
Law Enforcement
Motor Vehicle Registration and Driver Licensing
Control and Development of Horse Racing

The Ministry provides law enforcement, correction services, vehicle registration and driver licensing, and control and regulation over horse racing in accordance with the statute laws of the Province, including provincial policing, private investigators and security guards, and correctional institutions.

The Ministry also provides policy direction to the Alberta Liquor Control Board.

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21.4	Revenue	21.6

Statement No. 21.1

SOLICITOR GENERAL
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 4,973,150	$ —	$ —	$ 269,000	$ 5,242,150	$ 5,182,039	$ 60,111
2	Correctional Services							
2.1	Programme Support	3,707,750	(237,043)	—	318,000	3,788,707	3,701,380	87,327
2.2	Institutional Services	48,927,600	(264,806)	—	3,803,000	52,465,794	51,658,122	807,672
2.3	Community Correctional Services	8,303,500	—	—	1,074,000	9,377,500	9,292,208	85,292
2.4	Community Residential Centres	1,520,700	—	—	(105,000)	1,415,700	1,362,361	53,339
2.5	Native Courtworkers	1,412,600	(34,444)	—	45,000	1,423,156	1,412,550	10,606
		63,872,150	(536,293)	—	5,135,000	68,470,857	67,426,621	1,044,236
3	Law Enforcement							
3.1	Programme Support	1,106,900	—	—	47,000	1,153,900	873,325	280,575
3.2	Financial Support for Policing	77,342,300	—	—	(513,000)	76,829,300	74,301,923	2,527,377
3.3	Highway Motor Patrol	3,543,925	—	—	455,000	3,998,925	3,897,580	101,345
3.4	Federal Gun Control	356,000	—	—	11,000	367,000	239,191	127,809
		82,349,125	—	—	—	82,349,125	79,312,019	3,037,106
4	Motor Vehicle Registration and Driver Licensing							
4.1	Programme Support	7,655,100	—	—	(2,548,000)	5,107,100	4,510,070	597,030
4.2	Licence Issuing and Accident Claims	21,637,300	—	—	2,463,000	24,100,300	21,965,336	2,134,964
4.3	Operator Licence Control	747,500	—	—	85,000	832,500	825,282	7,218
		30,039,900	—	—	—	30,039,900	27,300,688	2,739,212
5	Control and Development of Horse Racing	4,378,200	—	—	—	4,378,200	4,378,200	—
	TOTAL 1983	$ 185,612,525	$ (536,293)(b)	$ —	$ 5,404,000(c)	$ 190,480,232	$ 183,599,567	$ 6,880,665
	TOTAL 1982 (a)	$ 156,179,711	$ (1,263,823)(b)	$ 2,590,000	$ 4,717,000(c)	$ 162,222,888	$ 155,834,899	$ 6,387,989

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

SOLICITOR GENERAL
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

Statement No. 21.2

		Funds Provided						
Vote	Programme Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 3,279,700	$ —	$ —	$ 409,000	$ 3,688,700	$ 3,684,460	$ 4,240
	Supplies and services	1,524,600	—	—	(90,000)	1,434,600	1,391,580	43,020
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	129,850	—	—	(50,000)	79,850	70,161	9,689
	Other	39,000	—	—	—	39,000	35,838	3,162
	TOTAL 1983	$ 4,973,150	$ —	$ —	$ 269,000	$ 5,242,150	$ 5,182,039	$ 60,111
	TOTAL 1982 (a)	$ 4,345,900	$ —	$ —	$ —	$ 4,345,900	$ 4,298,739	$ 47,161
2	Correctional Services							
	Manpower	$ 46,310,800	$ (5,199)	$ —	$ 5,135,000	$ 51,440,601	$ 50,973,015	$ 467,586
	Supplies and services	16,696,400	(531,094)	—	102,300	16,267,606	15,729,596	538,010
	Grants	11,000	—	—	—	11,000	5,428	5,572
	Purchase of fixed assets	853,950	—	—	(102,300)	751,650	718,582	33,068
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 63,872,150	$ (536,293)	$ —	$ 5,135,000	$ 68,470,857	$ 67,426,621	$ 1,044,236
	TOTAL 1982 (a)	$ 53,807,238	$ (320,946)	$ 1,150,000	$ 4,613,800	$ 59,250,092	$ 59,646,420	$ (396,328)
3	Law Enforcement							
	Manpower	$ 2,914,500	$ —	$ —	$ 513,000	$ 3,427,500	$ 3,314,754	$ 112,746
	Supplies and services	49,348,900	—	—	(513,000)	48,835,900	46,576,607	2,259,293
	Grants	30,025,700	—	—	—	30,025,700	29,380,459	645,241
	Purchase of fixed assets	59,025	—	—	—	59,025	40,176	18,849
	Other	1,000	—	—	—	1,000	23	977
	TOTAL 1983	$ 82,349,125	$ —	$ —	$ —	$ 82,349,125	$ 79,312,019	$ 3,037,106
	TOTAL 1982	$ 65,605,706	$ —	$ 1,440,000	$ 103,200	$ 67,148,906	$ 67,005,549	$ 143,357
4	Motor Vehicle Registration and Driver Licensing							
	Manpower	$ 10,483,200	$ —	$ —	$ 963,000	$ 11,446,200	$ 11,234,669	$ 211,531
	Supplies and services	17,555,400	—	—	537,000	18,092,400	15,841,122	2,251,278
	Grants	—	—	—	—	—	—	
	Purchase of fixed assets	2,001,300	—	—	(1,500,000)	501,300	224,897	276,403
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 30,039,900	$ —	$ —	$ —	$ 30,039,900	$ 27,300,688	$ 2,739,212
	TOTAL 1982 (a)	$ 29,963,055	$ (942,877)	$ —	$ —	$ 29,020,178	$ 22,426,379	$ 6,593,799
5	Control and Development of Horse Racing							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	4,378,200	—	—	—	4,378,200	4,378,200	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 4,378,200	$ —	$ —	$ —	$ 4,378,200	$ 4,378,200	$ —
	TOTAL 1982	$ 2,457,812	$ —	$ —	$ —	$ 2,457,812	$ 2,457,812	$ —
	Department Total 1983	$ 185,612,525	$ (536,293)(b)	$ —	$ 5,404,000(c)	$ 190,480,232	$ 183,599,567	$ 6,880,665
	Department Total 1982	$ 156,179,711	$ (1,263,823)(b)	$ 2,590,000	$ 4,717,000(c)	$ 162,222,888	$ 155,834,899	$ 6,387,989

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 21.3

SOLICITOR GENERAL
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 165,900					$ 178,916	
1.0.2	Deputy minister's office	131,700					135,229	
1.0.3	Finance and administration	1,669,000					1,857,655	
1.0.4	Personnel	1,083,500					1,043,175	
1.0.5	Computing and research services	1,923,050					1,967,064	
		4,973,150	$ —	$ —	$ 269,000	$ 5,242,150	5,182,039	$ 60,111
2	Correctional Services							
2.1	Programme Support							
2.1.1	Administrative support	1,571,000					1,571,188	
2.1.2	Management services	1,466,800					1,525,088	
2.1.3	Staff training and development	669,950					605,104	
2.2	Institutional Services							
2.2.1	Edmonton Remand Centre	9,647,275					10,554,844	
2.2.2	Fort Saskatchewan Correctional Centre	8,178,500					8,715,846	
2.2.3	Belmont Correctional Centre	2,115,700					2,233,485	
2.2.4	Calgary Correctional Centre	7,752,500					8,252,077	
2.2.5	Calgary Remand Centre	7,385,400					7,827,083	
2.2.6	Bow River Correctional Centre	1,553,500					1,707,659	
2.2.7	Peace River Correctional Centre	4,629,300					4,512,291	
2.2.8	St. Paul Correctional Centre	2,588,325					2,615,436	
2.2.9	Lethbridge Correctional Centre	4,481,400					4,806,446	
2.2.10	Lethbridge Community Correctional Centre	344,100					335,092	
2.2.11	Missionview Correctional Centre	251,600					97,863	
2.3	Community Correctional Services							
2.3.1	Edmonton district	2,190,200					2,545,900	
2.3.2	West central district	874,000					986,563	
2.3.3	Calgary district	1,883,650					2,041,548	
2.3.4	Peace River district	721,300					816,865	
2.3.5	St. Paul district	856,550					949,520	
2.3.6	Red Deer district	957,500					1,034,442	
2.3.7	Lethbridge district	820,300					917,370	
2.4	Community Residential Centres							
2.4.1	Payment to agencies	1,520,700					1,362,361	
2.5	Native Courtworkers							
2.5.1	Payment to agency	1,412,600					1,412,550	
		63,872,150	(536,293)	—	5,135,000	68,470,857	67,426,621	1,044,236
3	Law Enforcement							
3.1	Programme Support							
3.1.1	Administrative support	369,500					352,483	
3.1.2	Alberta check stop	360,800					147,114	
3.1.3	Legislature building security	376,600					373,727	
3.2	Financial Support for Policing							
3.2.1	Police building subsidy	400,000					217,516	
3.2.2	Policing subsidy	150,000					67,580	
3.2.3	Subsidy for intermittent detention of intoxicated persons	150,000					157,692	

Statement No. 21.3 (cont'd)

SOLICITOR GENERAL
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
3.2.4	Summer village policing subsidv	$ 18,000					$ 20,800	
3.2.5	Provincial policing R.C.M.P.	46,996,200					44,766,173	
3.2.6	Municipal police assistance grant	29,256,200					28,893,151	
3.2.7	Innovative policing subsidy	371,900					179,011	
3.3	Highway Motor Patrol							
3.3.1	Support services	310,300					291,735	
3.3.2	Patrol operations - north	1,139,800					1,289,136	
3.3.3	Patrol operations - south	933,100					1,083,498	
3.3.4	Patrol operations - central	1,160,725					1,233,212	
3.4	Federal Gun Control							
3.4.1	Administration	55,000					60,807	
3.4.2	Payments of fees to municipalities	301,000					178,384	
		82,349,125	$ —	$ —	$ —	$ 82,349,125	79,312,019	$ 3,037,106
4	Motor Vehicle Registration and Driver Licensing							
4.1	Programme Support							
4.1.1	Management and administration	543,800					469,200	
4.1.2	Programme development	7,111,300					4,040,870	
4.2	Licence Issuing and Accident Claims							
4.2.1	Administrative support	14,094,800					13,626,014	
4.2.2	Licence issuing offices	5,494,500					6,440,919	
4.2.3	Central enforcement services	1,637,400					1,766,122	
4.2.4	Motor vehicle accident claims	410,600					132,281	
4.3	Operator Licence Control							
4.3.1	Driver Control Board	747,500					825,282	
		30,039,900	—	—	—	30,039,900	27,300,688	2,739,212
5	Control and Development of Horse Racing							
5.0.1	Grant to the Alberta Racing Commission	4,378,200	—	—	—	4,378,200	4,378,200	—
	Department Total	$ 185,612,525	$ (536,293)(a)	$ —	$ 5,404,000(b)	$ 190,480,232	$ 183,599,567	$ 6,880,665

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 21.4

SOLICITOR GENERAL
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Federal inmate account	$ 779,778	$ 1,688,766
Other	877,611	561,900
	1,657,389	2,250,666
Fees, Permits and Licences:		
Motor vehicle licences:		
Commercial vehicles	23,619,373	41,301,250
Passenger vehicles	22,499,782	23,100,144
Operators	3,817,699	3,885,198
Driver abstracts	1,405,718	1,349,832
Other	914,140	972,819
Other:		
Firearm	476,302	544,204
Motor vehicle revenue	374,284	365,122
Maintenance charges	79,665	107,600
Other	57,790	66,365
	53,244,753	71,692,534
Other Revenue:		
Refunds of expenditure:		
Previous years' refunds	447,577	121,607
Juvenile offenders and probation branch	160,197	123,880
Services and supplies to staff	114,604	85,650
Miscellaneous:		
Correctional centres	38,998	19,217
Other	32,689	120,304
	794,065	470,658
Total revenue	$55,696,207	$74,413,858

SECTION 22

1982-83
PUBLIC ACCOUNTS

TOURISM AND SMALL BUSINESS

Departmental Support Services

Development of Tourism and Small Business

Financial Assistance to Alberta Business via Alberta Opportunity Company

Alberta Heritage Fund Small Business and Farm Interest Shielding Programme

The Ministry is responsible for the design and management of programmes to achieve tourism development, small business development and balanced regional growth throughout Alberta.

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22.4	Revenue	22.5

Statement No. 22.1

TOURISM AND SMALL BUSINESS STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 1,104,400	$ —	$ —	$ 65,160	$ 1,169,560	$ 1,135,058	$ 34,502
2	Development of Tourism and Small Business							
2.1	Small Business	3,789,300	—	—	113,055	3,902,355	3,524,544	377,811
2.2	Tourism	9,047,230	—	175,000	131,950	9,354,180	9,121,752	232,428
2.3	Northern Development	1,227,660	—	—	49,920	1,277,580	1,300,897	(23,317)
		14,064,190	—	175,000	294,925	14,534,115	13,947,193	586,922
3	Financial Assistance to Alberta Business via Alberta Opportunity Company	4,950,000	—	—	—	4,950,000	4,950,000	—
4	Alberta Heritage Fund Small Business and Farm Interest Shielding Programme	—	—	88,598,033	—	88,598,033	54,721,371	33,876,662
	TOTAL 1983	$ 20,118,590	$ —	$ 88,773,033	$ 360,085(b)	$ 109,251,708	$ 74,753,622	$ 34,498,086
	TOTAL 1982	$ 17,503,920	$ (2,729)(a)	$ 55,000	$ 775,000(b)	$ 18,331,191	$ 17,959,921	$ 371,270

(a) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 22.2

TOURISM AND SMALL BUSINESS STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided						
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 836,900	$ —	$ —	$ 65,160	$ 902,060	$ 889,382	$ 12,678
	Supplies and services	216,000	—	—	—	216,000	198,331	17,669
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	12,500	—	—	—	12,500	11,508	992
	Other	39,000	—	—	—	39,000	35,837	3,163
	TOTAL 1983	$ 1,104,400	$ —	$ —	$ 65,160	$ 1,169,560	$ 1,135,058	$ 34,502
	TOTAL 1982 (a)	$ 887,820	$ (2,729)	$ —	$ 100,600	$ 985,691	$ 974,648	$ 11,043
2	Development of Tourism and Small Business							
	Manpower	$ 5,023,370	$ —	$ —	$ 344,925	$ 5,368,295	$ 5,242,000	126,295
	Supplies and services	7,654,820	—	175,000	(132,520)	7,697,300	7,274,842	422,458
	Grants	1,314,260	—	—	15,020	1,329,280	1,307,655	21,625
	Purchase of fixed assets	62,380	—	—	67,500	129,880	114,946	14,934
	Other	9,360	—	—	—	9,360	7,750	1,610
	TOTAL 1983	$ 14,064,190	$ —	$ 175,000	$ 294,925	$ 14,534,115	$ 13,947,193	$ 586,922
	TOTAL 1982 (a)	$ 11,666,100	$ —	$ 55,000	$ 674,400	$ 12,395,500	$ 12,035,273	$ 360,227
3	Financial Assistance to Alberta Business via Alberta Opportunity Company							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	4,950,000	—	—	—	4,950,000	4,950,000	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 4,950,000	$ —	$ —	$ —	$ 4,950,000	$ 4,950,000	$ —
	TOTAL 1982	$ 4,950,000	$ —	$ —	$ —	$ 4,950,000	$ 4,950,000	$ —
4	Alberta Heritage Fund Small Business and Farm Interest Shielding Programme							
	Manpower	$ —	$ —	$ 1,148,178	$ —	$ 1,148,178	$ 1,101,003	$ 47,175
	Supplies and services	—	—	2,059,450	—	2,059,450	1,557,828	501,622
	Grants	—	—	85,370,000	—	85,370,000	52,046,522	33,323,478
	Purchase of fixed assets	—	—	20,405	—	20,405	16,018	4,387
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ —	$ —	$ 88,598,033	$ —	$ 88,598,033	$ 54,721,371	$ 33,876,662
	TOTAL 1982	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Department Total 1983	$ 20,118,590	$ —	$ 88,773,033	$ 360,085(c)	$ 109,251,708	$ 74,753,622	$ 34,498,086
	Department Total 1982	$ 17,503,920	$ (2,729)(b)	$ 55,000	$ 775,000(c)	$ 18,331,191	$ 17,959,921	$ 371,270

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 22.3

TOURISM AND SMALL BUSINESS STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.0.1	Minister's office	$ 175,970					$ 166,980	
1.0.2	Deputy minister's office	191,850					191,458	
1.0.3	Department administration	120,460					142,289	
1.0.4	Financial services	203,130					202,634	
1.0.5	Personnel and staff development	138,140					133,711	
1.0.6	Library	79,980					83,282	
1.0.7	Communications	77,060					87,508	
1.0.8	Office support	117,810					127,196	
		1,104,400	$ —	$ —	$ 65,160	$ 1,169,560	1,135,058	$ 34,502
2	Development of Tourism and Small Business							
2.1	Small Business							
2.1.1	Administrative support	298,840					332,637	
2.1.2	Small business	1,635,780					1,578,309	
2.1.3	Regional development	1,854,680					1,613,598	
2.2	Tourism							
2.2.1	Administrative support	1,024,110					1,211,039	
2.2.2	Planning and development	1,999,630					1,786,534	
2.2.3	Marketing	6,023,490					6,124,179	
2.3	Northern Development							
2.3.1	Northern development branch	1,227,660					1,300,897	
		14,064,190	—	175,000	294,925	14,534,115	13,947,193	586,922
3	Financial Assistance to Alberta Business via Alberta Opportunity Company							
3.0.1	Financial assistance to Alberta business	4,950,000	—	—	—	4,950,000	4,950,000	—
4	Alberta Heritage Fund Small Business and Farm Interest Shielding Programme							
4.0.1	Administrative support	—					2,674,849	
4.0.2	Interest shielding grants	—					52,046,522	
		—	—	88,598,033	—	88,598,033	54,721,371	33,876,662
	Department Total	$ 20,118,590	$ —	$ 88,773,033	$ 360,085(a)	$ 109,251,708	$ 74,753,622	$ 34,498,086

(a) Transferred from the salary contingency fund.

Statement No. 22.4

TOURISM AND SMALL BUSINESS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Other Revenue:		
Refunds of expenditure	$ 10,322	$ 81
Miscellaneous	76,701	38,761
Total revenue	$ 87,023	$ 38,842

SECTION 23

1982-83
PUBLIC ACCOUNTS

TRANSPORTATION

- Departmental Support Services
- Construction and Maintenance of Highways
- Construction and Operation of Rail Systems
- Construction and Maintenance of Airport Facilities
- Specialized Transportation Services
- Urban Transportation Financial Assistance

Under various Acts, the Ministry is responsible for the development, construction and maintenance of an integrated transportation system in Alberta to facilitate the safe and efficient movement of people and products and the economic development of the Province, thereby promoting prosperity and enhancing the quality of community living.

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Statement No. 23.1

TRANSPORTATION
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Executive Services	$ 1,485,300	$ —	$ 300,000	$ (103,700)	$ 1,681,600	$ 1,418,827	$ 262,773
1.2	Administrative Services	10,579,410	—	160,000	103,700	10,843,110	10,810,020	33,090
		12,064,710	—	460,000	—	12,524,710	12,228,847	295,863
2	Construction and Maintenance of Highways							
2.1	Programme Support	31,974,407	(48,308)	1,180,000	532,000	33,638,099	33,598,264	39,835
2.2	Improvement of Primary Highway Systems	251,628,200	—	18,644,000	16,394,500	286,666,700	286,267,974	398,726
2.3	Improvement of Rural-Local Highways	159,493,520	—	14,940,000	(5,079,000)	169,354,520	169,279,829	74,691
2.4	Financial Assistance for Rural - Local Highways	44,925,600	—	—	—	44,925,600	44,598,316	327,284
2.5	Maintenance of Primary Highway Systems	62,125,728	—	1,876,000	(1,215,600)	62,786,128	62,729,897	56,231
2.6	Maintenance of Rural - Local Highways	16,616,935	—	11,400,000	(886,500)	27,130,435	27,173,640	(43,205)
2.7	Apprenticeship Training	2,754,489	—	—	(206,000)	2,548,489	2,546,939	1,550
2.8	Rural Resource Roads	41,122,800	—	—	(4,061,900)	37,060,900	37,260,745	(199,845)
2.9	Pavement Rehabilitation	50,028,600	—	—	(4,279,500)	45,749,100	45,731,800	17,300
		660,670,279	(48,308)	48,040,000	1,198,000	709,859,971	709,187,404	672,567
3	Construction and Operation of Rail Systems	11,500,000	—	—	—	11,500,000	10,081,994	1,418,006
4	Construction and Maintenance of Airport Facilities							
4.1	Programme Support	796,566	—	—	19,000	815,566	815,270	296
4.2	Construction of Airports	10,877,000	—	1,150,000	(277,200)	11,749,800	11,562,682	187,118
4.3	Airport Maintenance Operations	1,820,314	—	—	258,200	2,078,514	2,089,308	(10,794)
		13,493,880	—	1,150,000	—	14,643,880	14,467,260	176,620
5	Specialized Transportation Services							
5.1	Transportation Planning and Research	2,973,177	—	—	12,000	2,985,177	2,933,129	52,048
5.2	Highway System User Services	9,232,482	—	—	(12,000)	9,220,482	9,042,102	178,380
		12,205,659	—	—	—	12,205,659	11,975,231	230,428
6	Urban Transportation Financial Assistance							
6.1	Programme Support	761,008	—	—	—	761,008	594,316	166,692
6.2	Financial Assistance - Capital	190,015,000	—	—	—	190,015,000	190,015,000	—
6.3	Financial Assistance - Operating	21,165,000	—	—	—	21,165,000	19,444,390	1,720,610
		211,941,008	—	—	—	211,941,008	210,053,706	1,887,302
	TOTAL 1983	$ 921,875,536	$ (48,308)(b)	$ 49,650,000	$ 1,198,000(c)	$ 972,675,228	$ 967,994,442	$ 4,680,786
	TOTAL 1982 (a)	$ 744,281,735	$ (1,987,405)(b)	$ 47,543,000	$ 4,650,930(c)	$ 794,488,260	$ 786,769,655	$ 7,718,605

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 23.2

TRANSPORTATION STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 5,557,660	$ —	$ 80,000	$ (112,000)	$ 5,525,660	$ 5,521,360	$ 4,300
	Supplies and services	5,043,170	—	380,000	(16,000)	5,407,170	5,137,842	269,328
	Grants	55,000	—	—	60,000	115,000	112,631	2,369
	Purchase of fixed assets	1,369,880	—	—	68,000	1,437,880	1,418,805	19,075
	Other	39,000	—	—	—	39,000	38,209	791
	TOTAL 1983	$ 12,064,710	$ —	$ 460,000	$ —	$ 12,524,710	$ 12,228,847	$ 295,863
	TOTAL 1982	$ 8,652,770	$ —	$ —	$ —	$ 8,652,770	$ 8,495,054	$ 157,716
2	Construction and Maintenance of Highways							
	Manpower	$ 88,976,331	$ —	$ 5,152,000	$ (364,500)	$ 93,763,831	$ 93,597,922	$ 165,909
	Supplies and services	516,531,543	(48,308)	42,888,000	(5,983,500)	553,387,735	552,967,874	419,861
	Grants	44,325,600	—	—	(625,000)	43,700,600	43,633,302	67,298
	Purchase of fixed assets	10,836,805	—	—	8,171,000	19,007,805	18,988,306	19,499
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 660,670,279	$ (48,308)	$ 48,040,000	$ 1,198,000	$ 709,859,971	$ 709,187,404	$ 672,567
	TOTAL 1982 (a)	$ 545,685,892	$ (1,987,405)	$ 47,543,000	$ 4,191,730	$ 595,433,217	$ 590,282,203	$ 5,151,014
3	Construction and Maintenance of Rail Systems							
	Manpower	$ —	$ —	$ —	$ —	$ —	$ —	$ —
	Supplies and services	—	—	—	—	—	—	—
	Grants	11,500,000	—	—	—	11,500,000	10,081,994	1,418,006
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 11,500,000	$ —	$ —	$ —	$ 11,500,000	$ 10,081,994	$ 1,418,006
	TOTAL 1982	$ 12,000,000	$ —	$ —	$ —	$ 12,000,000	$ 10,157,810	$ 1,842,190
4	Construction and Maintenance of Airport Facilities							
	Manpower	$ 2,281,565	$ —	$ 80,000	$ 122,100	$ 2,483,665	$ 2,469,220	$ 14,445
	Supplies and services	10,766,555	—	1,070,000	(761,400)	11,075,155	10,913,177	161,978
	Grants	295,760	—	—	—	295,760	295,760	—
	Purchase of fixed assets	150,000	—	—	639,300	789,300	789,103	197
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 13,493,880	$ —	$ 1,150,000	$ —	$ 14,643,880	$ 14,467,260	$ 176,620
	TOTAL 1982 (a)	$ 11,970,734	$ —	$ —	$ 75,200	$ 12,045,934	$ 12,027,790	$ 18,144
5	Specialized Transportation Services							
	Manpower	$ 8,649,152	$ —	$ —	$ 123,000	$ 8,772,152	$ 8,742,529	$ 29,623
	Supplies and services	3,240,742	—	—	(104,000)	3,136,742	2,985,547	151,195
	Grants	134,465	—	—	—	134,465	134,465	—
	Purchase of fixed assets	181,300	—	—	(19,000)	162,300	112,690	49,610
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 12,205,659	$ —	$ —	$ —	$ 12,205,659	$ 11,975,231	$ 230,428
	TOTAL 1982 (a)	$ 10,365,409	$ —	$ —	$ 337,000	$ 10,702,409	$ 10,299,055	$ 403,354

Statement No. 23.2 (cont'd)

TRANSPORTATION STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Urban Transportation Financial Assistance							
	Manpower	$ 512,573	$ —	$ —	$ —	$ 512,573	$ 401,588	$ 110,985
	Supplies and services	244,790	—	—	220,000	464,790	342,175	122,615
	Grants	211,183,645	—	—	(220,000)	210,963,645	209,309,943	1,653,702
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 211,941,008	$ —	$ —	$ —	$ 211,941,008	$ 210,053,706	$ 1,887,302
	TOTAL 1982	$ 155,606,930	$ —	$ —	$ 47,000	$ 155,653,930	$ 155,507,743	$ 146,187
	Department Total 1983	$ 921,875,536	$ (48,308)(b)	$ 49,650,000	$ 1,198,000(c)	$ 972,675,228	$ 967,994,442	$ 4,680,786
	Department Total 1982 (a)	$ 744,281,735	$ (1,987,405)(b)	$ 47,543,000	$ 4,650,930(c)	$ 794,488,260	$ 786,769,655	$ 7,718,605

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 23.3

TRANSPORTATION
STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
1.1	Executive Services							
1.1.1	Minister's office	$ 248,530					$ 277,215	
1.1.2	Chief deputy minister	332,890					286,069	
1.1.3	Deputy minister - engineering	215,140					235,963	
1.1.4	Deputy minister - regional transportation	266,400					275,266	
1.1.5	Assistant deputy minister - administration	101,100					100,111	
1.1.6	Assistant deputy minister - programme planning	173,280					120,400	
1.1.7	Legal services	50,660					41,460	
1.1.8	Programme evaluation	97,300					82,344	
1.2	Administrative Services							
1.2.1	Computer services	5,095,510					5,474,599	
1.2.2	Equipment and supply administration	1,502,500					1,518,358	
1.2.3	Finance and office services	2,519,570					2,365,368	
1.2.4	Personnel and management services	860,890					877,875	
1.2.5	Public communications	330,800					332,220	
1.2.6	Purchasing administration	270,140					241,599	
		12,064,710	$ —	$ 460,000	$ —	$ 12,524,710	12,228,847	$ 295,863
2	Construction and Maintenance of Highways							
2.1	Programme Support							
2.1.1	Regional administration	11,051,760					11,601,116	
2.1.2	Operational design	3,556,638					3,556,037	
2.1.3	Design engineering	2,759,900					2,825,575	
2.1.4	Contracts engineering	1,148,600					1,218,889	
2.1.5	Materials engineering	7,712,494					7,968,558	
2.1.6	Bridge and structural engineering	3,444,049					3,263,228	
2.1.7	Property services	2,300,966					3,164,860	
2.2	Improvement of Primary Highway Systems							
2.2.1	Construction of primary highways	210,705,000					250,302,633	
2.2.2	Construction of bridges	30,237,000					26,699,335	
2.2.3	Construction of campsites and rest areas	1,516,570					1,023,490	
2.2.4	Construction of approach roads	4,120,030					3,247,946	
2.2.5	Construction of roads to provincial parks	3,075,000					2,696,164	
2.2.6	Construction of weigh scales	1,974,600					2,298,407	
2.3	Improvement of Rural-Local Highways							
2.3.1	Construction of secondary roads	93,054,760					102,702,539	
2.3.2	Construction of forestry roads	3,957,150					3,985,797	
2.3.3	Construction of bridges	15,936,660					16,257,055	
2.3.4	Special projects	5,100,000					3,241,303	
2.3.5	I.D. road reconstruction	39,799,050					41,578,840	
2.3.6	Irrigation bridges	1,645,900					1,514,295	
2.4	Financial Assistance for Rural-Local Highways							
2.4.1	Engineering support	710,000					709,323	
2.4.2	Grants to counties and municipal districts	35,087,600					35,168,420	
2.4.3	Grants to special areas	2,128,000					2,128,000	

Statement No. 23.3 (cont'd)

TRANSPORTATION
STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
2.4.4	Grants to towns and villages	$ 7,000,000					$ 6,592,573	
2.5	Maintenance of Primary Highway Systems							
2.5.1	Maintenance of primary highways	55,365,384					56,110,185	
2.5.2	Maintenance of bridges on primary highways	6,760,344					6,619,712	
2.6	Maintenance of Rural-Local Highways							
2.6.1	Maintenance of I.D. roads	12,748,300					23,308,113	
2.6.2	Maintenance of rural-local bridges	2,845,573					2,679,457	
2.6.3	Maintenance and operation of ferries	1,023,062					1,186,070	
2.7	Apprenticeship Training							
2.7.1	Staff development	2,754,489					2,546,939	
2.8	Rural Resource Roads							
2.8.1	Rural resource roads	41,122,800					37,260,745	
2.9	Pavement Rehabilitation							
2.9.1	Resurfacing and rehabilitation	50,028,600					45,731,800	
		660,670,279	$ (48,308)	$ 48,040,000	$ 1,198,000	$ 709,859,971	709,187,404	$ 672,567
3	Construction and Operation of Rail Systems							
3.0.1	Alberta Resources Railway	11,500,000	—	—	—	11,500,000	10,081,994	1,418,006
4	Construction and Maintenance of Airport Facilities							
4.1	Programme Support							
4.1.1	Administration - airport construction	428,273					460,202	
4.1.2	Air transportation policy	368,293					355,068	
4.2	Construction of Airports							
4.2.1	Provincial airports	3,689,000					2,475,010	
4.2.2	Community projects	6,963,000					9,087,293	
4.2.3	Special projects	225,000					378	
4.3	Airport Maintenance Operations							
4.3.1	Provincial airports	1,601,544					1,846,516	
4.3.2	Forestry airports	218,770					242,793	
		13,493,880	—	1,150,000	—	14,643,880	14,467,260	176,620
5	Specialized Transportation Services							
5.1	Transportation Planning and Research							
5.1.1	Systems planning	1,832,271					1,810,306	
5.1.2	Programme development	555,287					442,719	
5.1.3	Applied research	442,000					526,899	
5.1.4	Library services	143,619					153,204	
5.2	Highway System User Services							
5.2.1	Traffic safety branch	3,927,364					3,778,155	
5.2.2	Motor Transport Board	457,788					395,011	
5.2.3	Motor Transport Secretariat	1,359,100					1,282,171	
5.2.4	Motor transport branch	3,488,230					3,586,766	
		12,205,659	—	—	—	12,205,659	11,975,231	230,428

Statement No. 23.3 (cont'd)

TRANSPORTATION STATEMENT OF EXPENDITURE BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Urban Transportation Financial Assistance							
6.1	Programme Support							
6.1.1	Administration - urban policy	$ 761,008					$ 594,316	
6.2	Financial Assistance - Capital							
6.2.1	Grants - public transit assistance	48,210,000					48,210,000	
6.2.2	Grants - arterial roadway assistance	43,426,000					47,699,000	
6.2.3	Grants - major continuous corridors	85,400,000					81,127,000	
6.2.4	Grants - railway and highway separation	7,500,000					7,500,000	
6.2.5	Grants - transportation management systems	3,479,000					3,479,000	
6.2.6	Grants - urban signing project	2,000,000					2,000,000	
6.3	Financial Assistance - Operating							
6.3.1	Research and development	1,500,000					1,000,668	
6.3.2	Grants - transit operating assistance	16,461,000					15,356,782	
6.3.3	Grants - primary highway maintenance assistance	3,204,000					3,086,940	
		211,941,008	$ —	$ —	$ —	$ 211,941,008	210,053,706	$ 1,887,302
	Department Total	$ 921,875,536	$ (48,308)(a)	$ 49,650,000	$ 1,198,000(b)	$ 972,675,228	$ 967,994,442	$ 4,680,786

(a) In accordance with section 32 of the Financial Administration Act, the original estimates have been charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(b) Transferred from the salary contingency fund.

Statement No. 23.4

TRANSPORTATION
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Payments from Government of Canada:		
Railway grade crossings	$ 5,077,788	$ 3,194,524
Other	343,539	85,800
	5,421,327	3,280,324
Fees, Permits and Licences:		
Motor Transport Branch	3,722,053	7,473,023
Airport revenue	193,896	807,321
Airport terminal cost recoveries	—	(1,584,600)
Other	59,405	23,958
	3,975,354	6,719,702
Other Revenue:		
Refunds of expenditure:		
Previous years' refunds	3,165,256	837,613
Other	196,021	132,884
Sales of assets:		
Land	349,509	6,814
Miscellaneous:		
Rentals	670,056	574,399
Other	(22,622)	925,155
	4,358,220	2,476,865
Total revenue	$13,754,901	$12,476,891

SECTION 24

1982-83
PUBLIC ACCOUNTS

TREASURY

- Departmental Support Services
- Statistical Services
- Revenue Collection and Rebates
- Financial Management, Planning and Central Services
- Public Debt Service
- Public Service Pension Policy
- Salary Contingency

The Ministry is responsible for the collection, management, control and reporting of revenue and expenditure; borrowing, investments, cash management, financial and budgetary procedures of the Crown, including the Alberta Heritage Savings Trust Fund; fiscal and economic planning; development of revenue policies and administration of revenue, particularly corporate taxation and tax incentives; provision of statistical information; payment and administration of Government pension plans and the risk management and insurance programme.

The Alberta Government Pension Boards are responsible for reviewing and advising the Government on public pension plan policies and the adjudication of pension appeals.

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24.3	Expenditure by Element	24.5
24.4	Revenue	24.7

Statement No. 24.1

TREASURY
STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

Vote and Ref. No.	Programme Sub-Programme	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services	$ 2,913,700	$ —	$ —	$ —	$ 2,913,700	$ 2,637,076	$ 276,624
2	Statistical Services	2,286,900	—	—	—	2,286,900	2,098,856	188,044
3	Revenue Collection and Rebates	88,786,300	—	6,000,000	—	94,786,300	83,464,302	11,321,998
4	Financial Management, Planning and Central Services							
4.1	Financial Management and Planning	29,175,700	—	—	(50,000)	29,125,700	28,634,097	491,603
4.2	Employee Insurance and Compensation	3,406,000	—	900,000	50,000	4,356,000	4,353,511	2,489
		32,581,700	—	900,000	—	33,481,700	32,987,608	494,092
5	Public Debt Service	24,484,000	—	—	—	24,484,000	24,484,000	—
	Department Total	151,052,600	—	6,900,000	—	157,952,600	145,671,842	12,280,758
6	Public Service Pension Policy	400,533	—	—	—	400,533	328,958	71,575
7	Salary Contingency	96,000,000	—	—	(54,295,262)	41,704,738	—	41,704,738
	GRAND TOTAL 1983	$ 247,453,133	$ —	$ 6,900,000	$ (54,295,262)	$ 200,057,871	$ 146,000,800	$ 54,057,071
	GRAND TOTAL 1982 (a)	$ 156,547,543	$ (185,389)(b)	$ 1,335,389	$ (59,240,152)	$ 98,457,391	$ 89,971,816	$ 8,485,575

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

Statement No. 24.2

TREASURY
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

Vote	Programme/Object	Funds Provided Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 2,051,800	$ —	$ —	$ —	$ 2,051,800	$ 2,035,019	$ 16,781
	Supplies and services	778,800	—	—	(14,000)	764,800	520,043	244,757
	Grants	25,000	—	—	—	25,000	14,347	10,653
	Purchase of fixed assets	18,800	—	—		25,000	14,347	10,653
	Other	39,300	—	—	14,000	32,800	31,729	1,071
				—26.4				
	TOTAL 1983	$ 2,913,700	$ —	$ —	$ —	$ 2,913,700	$ 2,637,076	$ 276,624
	TOTAL 1982 (a)	$ 2,265,220	$ —	$ —	$ 50,500	$ 2,315,720	$ 2,259,504	$ 56,216
2	Statistical Services							
	Manpower	$ 1,502,800	$ —	$ —	$ —	$ 1,502,800	$ 1,481,138	$ 21,662
	Supplies and services	781,800	—	—	—	781,800	616,761	165,039
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	2,300	—	—	—	2,300	957	1,343
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 2,286,900	$ —	$ —	$ —	$ 2,286,900	$ 2,098,856	$ 188,044
	TOTAL 1982 (a)	$ 2,127,100	$ —	$ —	$ —	$ 2,127,100	$ 1,848,225	$ 278,875
3	Revenue Collection and Rebates							
	Manpower	$ 5,514,500	$ —	$ —	$ 700,000	$ 6,214,500	$ 6,175,931	$ 38,569
	Supplies and services	7,865,800	—	—	(150,000)	7,715,800	6,379,352	1,336,448
	Grants	75,001,000	—	—	(3,700,000)	71,301,000	63,317,297	7,983,703
	Purchase of fixed assets	280,000	—	—	150,000	430,000	395,667	34,333
	Other	125,000	—	6,000,000	3,000,000	9,125,000	7,196,055	1,928,945
	TOTAL 1983	$ 88,786,300	$ —	$ 6,000,000	$ —	$ 94,786,300	$ 83,464,302	$ 11,321,998
	TOTAL 1982 (a)	$ 37,006,240	$ —	$ —	$ 300,000	$ 37,306,240	$ 36,315,502	$ 990,738
4	Financial Management, Planning and Central Services							
	Manpower	$ 12,782,400	$ —	$ —	$ 100,000	$ 12,882,400	$ 12,832,832	$ 49,568
	Supplies and services	19,383,000	—	900,000	(88,000)	20,195,000	19,782,354	412,646
	Grants	30,000	—	—	(30,000)	—	—	—
	Purchase of fixed assets	158,300	—	—	113,000	271,300	243,201	28,099
	Other	228,000	—	—	(95,000)	133,000	129,221	3,779
	TOTAL 1983	$ 32,581,700	$ —	$ 900,000	$ —	$ 33,481,700	$ 32,987,608	$ 494,092
	TOTAL 1982 (a)	$ 26,166,800	$ —	$ 900,000	$ 140,725	$ 27,207,525	$ 27,331,631	$ (124,106)
5	Public Debt Service							
	Manpower	$ 153,900	$ —	$ —	$ 25,000	$ 178,900	$ 171,188	$ 7,712
	Supplies and services	48,500	—	—	40,000	88,500	47,338	41,162
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	600	—	—	3,000	3,600	2,937	663
	Other	24,281,000	—	—	(68,000)	24,213,000	24,262,537	(49,537)
	TOTAL 1983	$ 24,484,000	$ —	$ —	$ —	$ 24,484,000	$ 24,484,000	$ —
	TOTAL 1982 (a)	$ 21,655,300	$ (185,389)	$ 435,389	$ 16,000	$ 21,921,300	$ 21,895,516	$ 25,784
	Department Total 1983	$ 151,052,600	$ —	$ 6,900,000	$ —	$ 157,952,600	$ 145,671,842	$ 12,280,758
	Department Total 1982 (a)	$ 89,220,660	$ (185,389)	$ 1,335,389	$ 507,225(c)	$ 90,877,885	$ 89,650,378	$ 1,227,507

Statement No. 24.2 (cont'd)

TREASURY
STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Public Service Pension Policy							
	Manpower	$ 286,033	$ —	$ —	$ —	$ 286,033	$ 262,533	$ 23,500
	Supplies and services	111,500	—	—	(13,000)	98,500	51,413	47,087
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	3,000	—	—	13,000	16,000	15,012	988
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 400,533	$ —	$ —	$ —	$ 400,533	$ 328,958	$ 71,575
	TOTAL 1982	$ 326,883	$ —	$ —	$ 10,000(c)	$ 336,883	$ 321,438	$ 15,445
7	Salary Contingency							
	Manpower	$ 96,000,000	$ —	$ —	$ (54,295,262)	$ 41,704,738	$ —	$ 41,704,738
	Supplies and services	—	—	—	—	—	—	—
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 96,000,000	$ —	$ —	$ (54,295,262)	$ 41,704,738	$ —	$ 41,704,738
	TOTAL 1982	$ 67,000,000	$ —	$ —	$ (59,757,377)	$ 7,242,623	$ —	$ 7,242,623
	Grand Total 1983	$ 247,453,133	$ —	$ 6,900,000	$ (54,295,262)	$ 200,057,871	$ 146,000,800	$ 54,057,071
	Grand Total 1982 (a)	$ 156,547,543	$ (185,389)(b)	$ 1,335,389	$ (59,240,152)	$ 98,457,391	$ 89,971,816	$ 8,485,575

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) In accordance with section 32 of the Financial Administration Act, the original estimates were charged with liabilities of the prior fiscal year to the extent they exceeded the available authority.

(c) Transferred from the salary contingency fund.

Statement No. 24.3

TREASURY
STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
1.0.1	Provincial Treasurer's office	$ 211,200					$ 187,145	
1.0.2	Deputy Provincial Treasurer's office	941,100					754,300	
1.0.3	Administrative support	1,761,400					1,695,631	
		2,913,700	$ —	$ —	$ —	$ 2,913,700	2,637,076	$ 276,624
2	Statistical Services							
2.0.1	Statistical production	905,900					929,207	
2.0.2	Information services	874,400					877,981	
2.0.3	Administrative support	228,400					242,284	
2.0.4	Land related information systems	278,200					49,384	
		2,286,900	—	—	—	2,286,900	2,098,856	188,044
3	Revenue Collection and Rebates							
3.0.1	Revenue administration	2,146,000					2,364,727	
3.0.2	Rebates	75,636,000					63,955,073	
3.0.3	Corporate tax administration	11,004,300					17,144,502	
		88,786,300	—	6,000,000	—	94,786,300	83,464,302	11,321,998
4	Financial Management, Planning and Central Services							
4.1	Financial Management and Planning							
4.1.1	Office of the Controller	18,127,800					17,740,625	
4.1.2	Budget bureau	1,030,900					998,021	
4.1.3	Fiscal policy and economic analysis	997,100					1,026,400	
4.1.4	Corporate management services	201,200					227,738	
4.1.5	Finance	5,270,000					4,737,435	
4.1.6	Government insurance and risk management	3,548,700					3,903,878	
4.2	Employee Insurance and Compensation							
4.2.1	Workers' compensation - government employees	3,400,000					4,342,596	
4.2.2	Retiring gratuity	6,000					10,915	
		32,581,700	—	900,000	—	33,481,700	32,987,608	494,092

Statement No. 24.3 (cont'd)

TREASURY
STATEMENT OF EXPENDITURE
BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided: Estimates	Funds Provided: Prior Year Liabilities	Funds Provided: Special Warrants	Funds Provided: Transfers	Funds Provided: Total Authorized	Expended	Unexpended (Over Expended)
5	Public Debt Service							
5.0.1	Debt issue and service charges	$ 8,000					$ 8,779	
5.0.2	Debt interest	24,273,000					24,253,758	
5.0.3	Administrative support	203,000					221,463	
		24,484,000	$ —	$ —	$ —	$ 24,484,000	24,484,000	$ —
	Department Total	151,052,600	—	6,900,000	—	157,952,600	145,671,842	12,280,758
6	Public Service Pension Policy							
6.0.1	Office of the Chairman	400,533	—	—	—	400,533	328,958	71,575
7	Salary Contingency	96,000,000	—	—	(54,295,262)	41,704,738	—	41,704,738
	Grand Total	$ 247,453,133	$ —	$ 6,900,000	$ (54,295,262)	$ 200,057,871	$ 146,000,800	$ 54,057,071

Statement No. 24.4

TREASURY
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Taxes:		
Personal income tax	$ 1,703,003,999	$ 1,369,052,511
Personal tax credits, including administration fees	(52,862,318)	(46,353,319)
Corporate income tax	693,743,941	685,629,450
Royalty tax credit	(728,237,719)	(131,993,574)
Corporate small business deductions	(101,553,072)	(70,818,956)
Other corporate tax credits and rebates, including administration fees	(26,464,006)	(67,101,123)
Tobacco tax	32,606,129	26,663,233
Pari-mutuel tax	11,906,925	11,265,109
Gasoline and fuel oil tax	5,838,898	6,535,973
Other	44,823	264,060
	1,538,027,600	1,783,143,364
Payments from Government of Canada:		
Unconditional subsidy	3,623,693	3,497,415
Alberta north interim agreement	3,112,736	3,304,466
Energy resources research	—	24,000,000
Other	2,206,294	1,913,154
	8,942,723	32,715,035
Fees, Permits and Licences	286,250	180,000
Utility and Trading Profits:		
Alberta Liquor Control Board	236,300,000	187,500,000
Revolving funds	178,980	382,281
Treasury Branches	—	1,000,000
	236,478,980	188,882,281
Other Revenue:		
Revenue producing assets:		
Interest income:		
Marketable securities	97,135,132	83,107,131
Term deposits	56,824,629	190,442,242
Bank and Consolidated Cash Investment Trust Fund deposits	47,645,433	41,109,426
Sinking fund investments	9,959,243	8,109,429
General trust investments	7,671,888	8,224,003
Land Purchase Fund	3,323,299	3,189,242
Alberta Petroleum Marketing Commission	1,954,083	1,834,441
Alberta pioneer repair programme	2,632,984	4,187,813
Municipal Land Loans Act loans	1,826,692	1,909,315
Alberta Resources Railway Corporation	1,393,840	1,839,529
Other loans and advances	4,838,106	4,289,096
Gain or loss on sale of investments	2,332,929	(7,364,995)
Refunds of expenditure:		
Motor Vehicle Accident Claims Fund	4,650,000	—
Insurance premium recoveries	880,700	707,969
Third party liability	468,423	394,889
Recovery of debts previously written off	314,848	143,278
Previous years' refunds	239,943	102,359
Other	153,265	96,703
Miscellaneous:		
Alberta Heritage Savings Trust Fund administration fees	1,811,000	1,586,000
Outstanding cheques	1,083,348	591,806
Other	546,903	311,937
	247,686,688	344,811,613
Total ordinary revenue	2,031,422,241	2,349,732,293
Heritage Fund investment income	865,719,724	—
Total revenue	$ 2,897,141,965	$ 2,349,732,293

SECTION 25

1982-83
PUBLIC ACCOUNTS

UTILITIES AND TELECOMMUNICATIONS

Departmental Support Services
Gas Utility Development
Natural Gas Price Protection for Albertans
Electric Utility Development
Communications Development
Electric Energy Marketing
Financial Assistance for Water and Sewer Projects

The Ministry is responsible for the supervision of the services of certain essential utilities which affect the daily lives of Albertans. These services relate primarily to electricity, natural gas and telephones.

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Statement No. 25.1

UTILITIES AND TELECOMMUNICATIONS STATEMENT OF EXPENDITURE BY PROGRAMME AND SUB-PROGRAMME

		Funds Provided						
Vote and Ref. No.	Programme Sub-Programme	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services	$ 2,486,307	$ —	$ —	$ —	$ 2,486,307	$ 2,403,138	$ 83,169
2	Gas Utility Development							
2.1	Financial Assistance for Natural Gas Development	31,652,000	—	5,000,000	(426,000)	36,226,000	36,087,857	138,143
2.2	Engineering and Technical Support Services	2,033,870	—	—	1,506,000	3,539,870	3,269,862	270,008
2.3	Gas Alberta	2,364,960	—	—	(1,080,000)	1,284,960	996,381	288,579
2.4	Finance and Business Advisory Services	677,683	—	—	—	677,683	649,107	28,576
		36,728,513	—	5,000,000	—	41,728,513	41,003,207	725,306
3	Natural Gas Price Protection for Albertans	3,555,381	—	9,827,174	—	13,382,555	12,516,751	865,804
4	Electric Utility Development							
4.1	Electric Development Services	1,029,907	—	—	105,500	1,135,407	1,035,841	99,566
4.2	Financial Assistance for Electric Development	2,960,000	—	—	(105,500)	2,854,500	1,058,837	1,795,663
		3,989,907	—	—	—	3,989,907	2,094,678	1,895,229
5	Communications Development							
5.1	Communications Policy, Analysis and Development	347,197	—	—	—	347,197	280,882	66,315
5.2	Educational Communications	180,574	—	—	—	180,574	154,748	25,826
		527,771	—	—	—	527,771	435,630	92,141
6	Electric Energy Marketing	72,728,210	—	—	—	72,728,210	52,149,451	20,578,759
7	Financial Assistance for Water and Sewer Projects	140,945,931	—	36,144,000	—	177,089,931	160,480,809	16,609,122
	TOTAL 1983	$ 260,962,020(b)	$ —	$ 50,971,174	$ —	$ 311,933,194	$ 271,083,664	$ 40,849,530
	TOTAL 1982 (a)	$ 171,841,786	$ —	$ 48,236,000	$ —	$ 220,077,786	$ 195,712,034	$ 24,365,752

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Includes $140,945,931 transferred from Environment, and net of $211,137 transferred to Education ($100,386) and Manpower ($110,751) under authority of the Public Service Administrative Transfers Act.

Statement No. 25.2

UTILITIES AND TELECOMMUNICATIONS STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
1	Departmental Support Services							
	Manpower	$ 1,113,489	$ —	$ —	$ 30,300	$ 1,143,789	$ 1,113,710	$ 30,079
	Supplies and services	1,263,133	—	—	(12,300)	1,250,833	1,204,408	46,425
	Grants	—	—	—	—	—	—	—
	Purchase of fixed assets	70,685	—	—	(18,000)	52,685	49,299	3,386
	Other	39,000	—	—	—	39,000	35,721	3,279
	TOTAL 1983	$ 2,486,307	$ —	$ —	$ —	$ 2,486,307	$ 2,403,138	$ 83,169
	TOTAL 1982 (a)	$ 1,632,154	$ —	$ —	$ —	$ 1,632,154	$ 1,555,592	$ 76,562
2	Gas Utility Development							
	Manpower	$ 1,891,638	$ —	$ —	$ 33,000	$ 1,924,638	$ 1,825,487	$ 99,151
	Supplies and services	1,731,775	—	—	1,600,000	3,331,775	3,082,584	249,191
	Grants	33,090,000	—	5,000,000	(1,634,000)	36,456,000	36,087,857	368,143
	Purchase of fixed assets	15,100	—	—	1,000	16,100	7,279	8,821
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 36,728,513	$ —	$ 5,000,000	$ —	$ 41,728,513	$ 41,003,207	$ 725,306
	TOTAL 1982 (a)	$ 43,789,959	$ —	$ —	$ —	$ 43,789,959	$ 43,409,658	$ 380,301
3	Natural Gas Price Protection for Albertans							
	Manpower	$ 307,231	$ —	$ 160,274	$ —	$ 467,505	$ 360,737	$ 106,768
	Supplies and services	187,750	—	343,100	—	530,850	101,063	429,787
	Grants	3,000,000	—	9,200,000	—	12,200,000	11,887,043	312,957
	Purchase of fixed assets	60,400	—	123,800	—	184,200	167,908	16,292
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 3,555,381	$ —	$ 9,827,174	$ —	$ 13,382,555	$ 12,516,751	$ 865,804
	TOTAL 1982	$ 12,368,245	$ —	$ —	$ —	$ 12,368,245	$ 2,085,575	$ 10,282,670
4	Electric Utility Development							
	Manpower	$ 712,667	$ —	$ —	$ 40,500	$ 753,167	$ 732,582	$ 20,585
	Supplies and services	311,040	—	—	232,500	543,540	467,602	75,938
	Grants	2,960,000	—	—	(273,000)	2,687,000	891,505	1,795,495
	Purchase of fixed assets	6,200	—	—	—	6,200	2,989	3,211
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 3,989,907	$ —	$ —	$ —	$ 3,989,907	$ 2,094,678	$ 1,895,229
	TOTAL 1982	$ 3,151,377	$ —	$ —	$ —	$ 3,151,377	$ 2,332,008	$ 819,369
5	Communications Developement							
	Manpower	$ 311,347	$ —	$ —	$ —	$ 311,347	$ 290,466	$ 20,881
	Supplies and services	136,974	—	—	—	136,974	77,598	59,376
	Grants	60,000	—	—	—	60,000	59,990	10
	Purchase of fixed assets	19,450	—	—	—	19,450	7,576	11,874
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 527,771	$ —	$ —	$ —	$ 527,771	$ 435,630	$ 92,141
	TOTAL 1982 (a)	$ 329,380	$ —	$ —	$ —	$ 329,380	$ 295,386	$ 33,994

Statement No. 25.2 (cont'd)

UTILITIES AND TELECOMMUNICATIONS STATEMENT OF EXPENDITURE BY PROGRAMME AND OBJECT

		Funds Provided						
Vote	Programme/Object	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
6	Electric Energy Marketing							
	Manpower	$ 328,210	$ —	$ —	$ (328,210)	$ —	$ —	$ —
	Supplies and services	92,000	—	—	(92,000)	—	—	—
	Grants	72,300,000	—	—	428,210	72,728,210	52,149,451	20,578,759
	Purchase of fixed assets	8,000	—	—	(8,000)	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 72,728,210	$ —	$ —	$ —	$ 72,728,210	$ 52,149,451	$ 20,578,759
	TOTAL 1982 (a)	$ —	$ —	$ 55,000	$ —	$ 55,000	$ 39,605	$ 15,395
7	Financial Assistance for Water and Sewer Projects							
	Manpower	$ 234,011	$ —	$ —	$ —	$ 234,011	$ 177,020	$ 56,991
	Supplies and services	35,115,920	—	8,806,000	(3,500,000)	40,421,920	31,599,903	8,822,017
	Grants	105,596,000	—	27,338,000	3,500,000	136,434,000	128,703,886	7,730,114
	Purchase of fixed assets	—	—	—	—	—	—	—
	Other	—	—	—	—	—	—	—
	TOTAL 1983	$ 140,945,931	$ —	$ 36,144,000	$ —	$ 177,089,931	$ 160,480,809	$ 16,609,122
	TOTAL 1982 (a)	$ 110,570,671	$ —	$ 48,181,000	$ —	$ 158,751,671	$ 145,994,210	$ 12,757,461
	Department Total 1983	$ 260,962,020(b)	$ —	$ 50,971,174	$ —	$ 311,933,194	$ 271,083,664	$ 40,849,530
	Department Total 1982 (a)	$ 171,841,786	$ —	$ 48,236,000	$ —	$ 220,077,786	$ 195,712,034	$ 24,365,752

(a) The 1982 figures have been restated where necessary to conform to the 1983 presentation.

(b) Includes $140,945,931 transferred from Environment, and net of $211,137 transferred to Education ($100,386) and Manpower ($110,751) under authority of the Public Service Administrative Transfers Act.

Statement No. 25.3

UTILITIES AND TELECOMMUNICATIONS STATEMENT OF EXPENDITURE BY ELEMENT

Vote and Ref. No.	Programme/Element	Funds Provided					Expended	Unexpended (Over Expended)
		Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized		
1	Departmental Support Services							
1.0.1	Minister's office	$ 150,190					$ 153,085	
1.0.2	Associate minister - telephones	16,439					9,329	
1.0.3	Deputy minister's office	837,771					870,237	
1.0.4	Special projects branch	177,385					108,547	
1.0.5	Assistant deputy minister - gas utility division	91,173					98,410	
1.0.6	Assistant deputy minister - finance and planning	96,503					97,059	
1.0.7	Natural gas audit services	70,397					74,160	
1.0.8	Administrative support	512,741					521,275	
1.0.9	Development and training branch	170,241					131,326	
1.0.10	Records management	363,467					339,710	
		2,486,307	$ —	$ —	$ —	$ 2,486,307	2,403,138	$ 83,169
2	Gas Utility Development							
2.1	Financial Assistance for Natural Gas Development							
2.1.1	Distribution system construction grants	20,755,000					19,457,544	
2.1.2	Gas transportation grants	5,000,000					7,904,492	
2.1.3	R.M.O. station grants	1,000,000					1,825,760	
2.1.4	Cathodic protection grants	20,000					16,200	
2.1.5	Operating equipment grants	18,000					17,816	
2.1.6	Leak detection grants	2,000					692	
2.1.7	Replacement pipe grants	3,500,000					5,118,314	
2.1.8	Other special grants	500,000					898,189	
2.1.9	Propane oil tank grants	2,000					35,840	
2.1.10	Utilities officers grants	855,000					813,008	
2.2	Engineering and Technical Support Services							
2.2.1	Gas distribution administration	255,685					259,047	
2.2.3	Gas distribution operations	509,648					461,772	
2.2.4	Gas distribution construction	1,268,537					1,145,319	
2.2.5	Natural gas transportation lines	—					1,403,724	
2.3	Gas Alberta							
2.3.1	Gas Alberta administration	111,428					84,314	
2.3.2	Gas Alberta financial services	815,532					912,068	
2.3.3	Gas Alberta transportation allowance	1,438,000					—	
2.4	Finance and Business Advisory Services							
2.4.1	Business and grants section	385,771					347,837	
2.4.2	Gas loans and guarantee administration	291,912					301,271	
		36,728,513	—	5,000,000	—	41,728,513	41,003,207	725,306
3	Natural Gas Price Protection for Albertans							
3.0.1	Administrative support	555,381					629,708	
3.0.3	Remote area heating grants	3,000,000					3,883,443	
3.0.4	Senior citizen home heating grants	—					8,003,600	
		3,555,381	—	9,827,174	—	13,382,555	12,516,751	865,804

Statement No. 25.3 (cont'd)

UTILITIES AND TELECOMMUNICATIONS
STATEMENT OF EXPENDITURE
BY ELEMENT

		Funds Provided						
Vote and Ref. No.	Programme/Element	Estimates	Prior Year Liabilities	Special Warrants	Transfers	Total Authorized	Expended	Unexpended (Over Expended)
4	Electric Utility Development							
4.1	Electric Development Services							
4.1.1	Administrative support	$ 104,711					$ 97,045	
4.1.2	R.E.A. accounting services	606,370					628,927	
4.1.3	R.E.A. financial and technical services	318,826					309,869	
4.2	Financial Assistance for Electric Development							
4.2.1	R.E.A. reconstruction grants	500,000					285,188	
4.2.2	R.E.A. reserve grants	2,210,000					590,112	
4.2.3	Grants for generating plants	50,000					11,750	
4.2.4	Grants for isolated communities	200,000					171,787	
		3,989,907	$ —	$ —	$ —	$ 3,989,907	2,094,678	$ 1,895,229
5	Communications Development							
5.1	Communications Policy, Analysis and Development							
5.1.1	Communications policy administration	347,197					280,881	
5.2	Educational Communications							
5.2.1	Alberta Educational Communications Authority	180,574					154,749	
		527,771	—	—	—	527,771	435,630	92,141
6	Electric Energy Marketing							
6.0.1	Electric energy marketing administration	428,210					309,097	
6.0.2	Grants for electric energy	72,300,000					51,840,354	
		72,728,210	—	—	—	72,728,210	52,149,451	20,578,759
7	Financial Assistance for Water and Sewer Projects							
7.0.1	Administrative support	249,351					195,197	
7.0.2	Municipal water and sewer grants	87,016,580					101,326,965	
7.0.3	Northern supplementary fund grants	5,680,000					5,680,000	
7.0.4	Regional utility programme	40,000,000					45,274,465	
7.0.5	Phosphorus removal grants	8,000,000					8,000,000	
7.0.6	Community services programme	—					4,182	
		140,945,931	—	36,144,000	—	177,089,931	160,480,809	16,609,122
	Department Total	$ 260,962,020(a)	$ —	$ 50,971,174	$ —	$ 311,933,194	$ 271,083,664	$ 40,849,530

(a) Includes $140,945,931 transferred from Environment, and net of $[illegible]1,137 transferred to Education ($100,386) and Manpower ($110,751) under authority of the Public Service Administrative Transfers Act.

Statement No. 25.4

UTILITIES AND TELECOMMUNICATIONS
REVENUE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Other Revenue:		
Refunds of Expenditure:		
Previous years' refunds	$ 657,245	$ 1,189,080
Total revenue	$ 657,245	$ 1,189,080

SECTION 26

1982-83
PUBLIC ACCOUNTS

SUPPLEMENTARY INFORMATION REQUIRED BY LEGISLATION OR BY DIRECTION OF THE PROVINCIAL TREASURER

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STATEMENT OF REMISSIONS, COMPROMISES AND WRITE-OFFS FOR THE YEAR ENDED MARCH 31, 1983

The following statement has been prepared pursuant to section 28 of the Financial Administration Act. The statement includes all remissions, compromises and write-offs made or approved during the fiscal year.

Remissions under section 26 of the Financial Administration Act:		
Taxes and fees payable to the Government:		
Department of Housing and Public Works Act		$ 253,147
Forests Act		68,158
Public Service Act		19,401
Department of Social Services and Community Health Act		6,419
Students Loan Guarantee Act		5,927
Students Finance Act		295
Total remissions		353,347
Compromises under section 27 of the Financial Administration Act:		
Implemented Guarantees, Loans and Advances:		
Agricultural Societies Act	$ 278,793	
Cow-calf Producers' Advance Regulations	15,328	
Feeder Associations Guarantee Act	9,751	
Alberta Livestock Loan Guarantee Regulations	7,048	
Judgement debts	2,109	
Students Loan Guarantee Act	1,175	
		314,204
Other Accounts Receivable:		
Succession Duty Act	93,935	
Department of Social Services and Community Health Act	11,694	
Motor Vehicle Accident Claims Fund	6,252	
Public Service Act	3,270	
Department of Culture Act	1,958	
		117,109
Total compromises		431,313
Write-offs under section 27 of the Financial Administration Act:		
Implemented Guarantees, Loans and Advances:		
Judgement debts	108,196	
Cow-calf Producers' Advance Regulations	68,176	
Feeder Associations Guarantee Act	62,534	
Alberta Livestock Loan Guarantee Regulations	10,147	
Agricultural development loans	9,248	
Co-operative Marketing Associations and Rural Utilities Guarantee Act	5,275	
Accountable advances	497	
Alberta Interim Assistance Loan Guarantee Regulations	10	
		264,083

Statement No. 26.1 (cont'd)

Departmental Accounts Receivable:		
Social Services and Community Health	$ 949,640	
Advanced Education	374,912	
Attorney General	215,012	
Solicitor General	90,781	
Treasury	20,445	
Energy and Natural Resources	16,882	
Public Works, Supply and Services	14,202	
Agriculture	6,292	
Transportation	5,846	
Labour	3,703	
Education	3,416	
Legislative Assembly	2,587	
Environment	1,174	
Economic Development	596	
Municipal Affairs	596	
Executive Council	440	
Culture	420	
Housing	173	
Recreation and Parks	128	
		$ 1,707,245
Regulated Funds and Agencies – Accounts and Loans Receivable:		
Alberta Government Telephones Commission	9,970,016	
Motor Vehicle Accident Claims Fund	2,843,518	
Treasury Branches of Alberta	2,770,344	
Alberta Opportunity Company	2,300,320	
Health Care Insurance Fund	1,990,281	
Alberta Agricultural Development Corporation	1,221,013	
Workers' Compensation Board	1,110,128	
Alberta Home Mortgage Corporation	83,419	
Alberta Housing Corporation	80,649	
Alberta Hail and Crop Insurance Corporation	39,576	
Students Loan Fund	14,326	
Rural Electrification Revolving Fund	13,642	
Metis Population Betterment Trust	10,787	
Alberta Liquor Control Board	2,767	
Alberta Research Council	1,486	
		22,452,272
Total write-offs		24,423,272
Total remissions, compromises and write-offs		$ 25,208,260

Statement No. 26.2

STATEMENT OF LIABILITIES RECORDED IN THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 1983 FOR WHICH AUTHORITY WAS INSUFFICIENT AND WHICH WILL BE PAID AND CHARGED AGAINST A SUPPLY VOTE FOR THE FOLLOWING FISCAL YEAR

			Amount by which Authority was Insufficient	
Department	Vote No.	Programme	Vote	Department
Housing	4	Alberta Housing Corporation: Housing for Albertans	$ 12,440,236	$ 12,440,236
Total				$ 12,440,236

Statement No. 26.3

STATEMENT OF SPECIAL WARRANTS ISSUED AND PAYMENTS MADE UNDER THE AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1983

The following statement has been prepared pursuant to section 42 of the Financial Administration Act. The statement includes all special warrants issued during the fiscal year.

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	LEGISLATIVE ASSEMBLY			
4	OFFICE OF THE CHIEF ELECTORAL OFFICER			
	To provide funds to conduct the 1982 General Election	O.C. 1094/82	$ 4,052,000	$ 2,971,260
	TOTAL VOTE 4		4,052,000	2,971,260
			$ 4,052,000	$ 2,971,260
	ADVANCED EDUCATION			
2	ASSISTANCE TO HIGHER AND FURTHER EDUCATIONAL INSTITUTIONS			
	To provide supplementary funding for NAIT and SAIT	O.C. 784/82	$ 5,603,844	$ 5,603,844
	To provide funds required for the continuation of the extended practicum programme	O.C. 786/82	1,665,000	1,665,000
	To provide funds to assist the Canadian Association of Oilwell Drilling Contractors for costs incurred in developing blow out prevention training programmes and to acquire the copyright for training aids associated with this programme	O.C. 829/82	235,000	—
	To provide planning and design funds for the permanent facility for Athabasca University	O.C. 946/82	1,380,000	1,380,000
	To provide funds required for the asbestos corrective programme at the public colleges and universities	O.C. 1018/82	7,103,000	7,103,000
	To provide supplementary funding to institutions in order to accommodate increases in enrolments	O.C. 1235/82	6,500,000	4,972,593
	TOTAL VOTE 2		22,486,844	20,724,437
3	FINANCIAL ASSISTANCE TO STUDENTS			
	To provide funds to support an increased volume and level of student assistance. To enable the Department to move to accrual basis of accounting for interest expense on current loans and to provide for increase in interest expense due to the provision of more loans during the year. To enable the Department to implement more loan guarantees than had been anticipated	O.C. 175/83	10,720,000	8,690,492
	TOTAL VOTE 3		10,720,000	8,690,492
			$ 33,206,844	$ 29,414,929

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	AGRICULTURE			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide Agricultural Societies with a refund of a portion of pari mutuel tax collected under section 2 of the Pari Mutuel Tax Act for the 1982 racing season	O.C. 171/83	$ 5,085,000	$ 4,946,101
	TOTAL VOTE 1		5,085,000	4,946,101
2	PRODUCTION ASSISTANCE			
	To provide funds required to cover extension of feed freight assistance programme	O.C. 658/82	1,750,000	1,750,000
	To provide funds required to conclude the beef cattle and sheep support programme	O.C. 681/82	20,330,000	5,209,078
	To provide funds required for a 1982-83 feed freight assistance programme	O.C. 976/82	4,218,000	1,640,531
	To provide funds required for the northern drought disaster crop assistance programme	O.C. 1055/82	26,286,000	18,867,206
	To provide funds required for greater than anticipated applications for assistance from the seed cleaning plant programme	O.C. 1057/82	1,000,000	999,408
	To provide additional funds for the leasing of railway tank cars in transporting canola oil under the canola oil tank car leasing programme	O.C. 1103/82	400,000	21,774
	TOTAL VOTE 2		53,984,000	28,487,997
3	MARKETING ASSISTANCE			
	To provide funds for a temporary alfalfa dehydrating industry incentive programme	O.C. 737/82	1,660,000	1,312,317
	To provide funds for initial development costs of the Alberta feed barley futures market on the Winnipeg Commodity Exchange	O.C. 949/82	250,000	250,000
	To provide funding for the Alberta canola crushing industry programme	O.C. 1102/82	10,000,000	10,000,000
	TOTAL VOTE 3		11,910,000	11,562,317
			$ 70,979,000	$ 44,996,415
	ATTORNEY GENERAL			
2	COURT SERVICES			
	To provide funding requirements of 3 Justices appointed to the Court of Queen's Bench and 9 positions approved to support the Justices	O.C. 1233/82	$ 108,140	$ 12,040
	To provide funds required for an unanticipated deficiency in electronic data processing costs, witness and juror fees and sheriff services resulting from an increased volume of court services and for the provision of a grant to the Canadian Bar Association as the Alberta contribution for the promotion of "Law Day"	O.C. 169/83	685,000	685,000
	TOTAL VOTE 2		793,140	697,040
3	LEGAL SERVICES			
	To provide funding requirements of 3 legal positions, approved to support appointment of 3 Justices to the Court of Queen's Bench	O.C. 1234/82	60,780	4,800
	TOTAL VOTE 3		60,780	4,800
4	SUPPORT FOR LEGAL AID			
	To provide additional funds required to provide legal aid service through the Law Society of Alberta	O.C. 1232/82	1,987,522	1,987,522
	TOTAL VOTE 4		1,987,522	1,987,522

Statement No. 26.3 (cont'd)

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	ATTORNEY GENERAL (cont'd)			
7	CRIMES COMPENSATION			
	To provide funds required to provide compensation to victims of criminal activity	O.C. 170/83	$ 158,500	$ 118,579
	TOTAL VOTE 7		158,500	118,579
			$ 2,999,942	$ 2,807,941
	CONSUMER AND CORPORATE AFFAIRS			
4	REGULATION OF SECURITIES MARKETS			
	To provide funds required to fund the Abacus Cities investigation during the 1982-83 fiscal year	O.C. 787/82	$ 685,000	$ 576,706
	TOTAL VOTE 4		685,000	576,706
			$ 685,000	$ 576,706
	CULTURE			
2	CULTURAL DEVELOPMENT			
	To provide funding required for the construction of the Children's Theatre at the Citadel complex	O.C. 67/83	$ 5,000,000	$ 5,000,000
	To provide additional funding for the professional organizations grant programme in performing arts	O.C. 68/83	673,959	673,959
	To provide funds required for the fourth instalment of Marigold library system establishment grant and Yellowhead regional library full entitlement, per capita increases for 1982 and grants for 7 new libraries, increased activity in resource sharing by major public libraries, and increased entitlements under the language school programme. Applications have been received beyond available funds in the senior citizens grant programme	O.C. 176/83	191,400	171,400
	To provide funds in support of Tri-Bach, an international music festival to be staged by the Bach Tercentenary Foundation in Edmonton in 1985	O.C. 177/83	150,000	150,000
	TOTAL VOTE 2		6,015,359	5,995,359
3	HISTORICAL RESOURCES DEVELOPMENT			
	To provide funds to enable planning for joint Trail North Foundation private sector heritage/museum concept	O.C. 948/82	100,000	100,000
	TOTAL VOTE 3		100,000	100,000
4	75TH ANNIVERSARY CELEBRATIONS			
	To provide funds required for production of archival report. Final payment on outstanding contract for photography project	O.C. 901/82	32,000	25,907
	TOTAL VOTE 4		32,000	25,907
			$ 6,147,359	$ 6,121,266

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	ECONOMIC DEVELOPMENT			
2	FINANCING – ECONOMIC DEVELOPMENT PROJECTS			
	To provide financing to Chembiomed Ltd. for the purpose of commercializing patent discoveries in the field of blood technology	O.C. 640/82	$ 3,900,000	$ 3,900,000
	To provide financing for a research and development programme to be undertaken by Global Thermoelectric Power Systems	O.C. 641/82	1,700,000	1,386,449
			5,600,000	5,286,449
	Less: capitalized as voted non-budgetary disbursements		(5,600,000)	(5,286,449)
	TOTAL VOTE 2		—	—
			$ —	$ —
	EDUCATION			
3	REGULAR EDUCATION SERVICES			
	To provide funds required to cover shortfalls associated with the student evaluation programme	O.C. 46/83	$ 912,000	$ 765,928
	TOTAL VOTE 3		912,000	765,928
			$ 912,000	$ 765,928
	ENERGY AND NATURAL RESOURCES			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide additional funds required for processing firefighting payroll and invoices	O.C. 831/82	$ 190,000	$ 164,918
	To provide funds to finance projects under the terms of the Alberta/Canada agreement on the Energy Resources Research Fund	O.C. 1056/82	18,703,235	14,288,991
	TOTAL VOTE 1		18,893,235	14,453,909
3	MINERALS MANAGEMENT			
	To provide funds to extend the geophysical incentives programme to March 31, 1983	O.C. 678/82	17,000,000	17,000,000
	To provide funds to accommodate a higher than estimated rate of utilization of the cash feature of the 1982-83 geophysical incentives programme	O.C. 212/83	22,000,000	21,056,489
	TOTAL VOTE 3		39,000,000	38,056,489
4	FOREST RESOURCES MANAGEMENT			
	To provide additional funding for firefighting operations	O.C. 679/82	39,241,719	36,792,998
	To provide additional funding for firefighting operations	O.C. 788/82	29,414,626	29,414,254
	To provide funds to expand the timber salvage programme during 1982-83	O.C. 830/82	5,000,000	5,000,000
	To provide funds for payment of a settlement reached in an action brought by St. Regis (Alberta) Ltd. arising out of an agreement between the Government of Alberta and St. Regis (Alberta) Ltd. dated August 30, 1968	O.C. 1022/82	2,000,000	2,000,000
	TOTAL VOTE 4		75,656,345	73,207,252
11	OIL SANDS RESEARCH FUND MANAGEMENT			
	To provide funds to pay rental charges on the Authority's Calgary office for the period April 1, 1981 to March 31, 1983	O.C. 7/83	220,660	191,568
	TOTAL VOTE 11		220,660	191,568

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	ENERGY AND NATURAL RESOURCES (cont'd)			
12	PETROLEUM MARKETING AND MARKET RESEARCH			
	To provide funds to pay the Province's share of natural gas storage study (sharing the estimated cost of $500,000 up to $250,000 maximum with the Independent Petroleum Association of Canada)	O.C. 721/82	$ 250,000	$ 250,000
	To provide funds for costs of intervening before the National Energy Board – 1st, 2nd, and 3rd phases of Omnibus Gas Hearing – Arctic Pilot Project	O.C 722/82	200,000	200,000
	To provide funds for legal counsel and consultants in relation to an intervention in an application to the National Energy Board by Trans Quebec and Maritimes Pipeline Inc. for tariffs and tolls on their natural gas pipeline	O.C. 110/83	150,000	150,000
	To provide funds for legal counsel and consultants in relation to an intervention in an application to the National Energy Board by Foothills Pipeline Ltd. for tariffs and tolls on their natural gas pipeline	O.C. 111/83	59,000	59,000
	TOTAL VOTE 12		659,000	659,000
			$ 134,429,240	$ 126,568,218
	EXECUTIVE COUNCIL			
7	ENERGY RESOURCES CONSERVATION			
	To provide funds to abandon the well "Peace River Oils #1", flowing salt water and sour gas uncontrolled. The well flow started in April, 1982 and should be abandoned as it is a public hazard	O.C. 947/82	$ 250,000	$ 250,000
	TOTAL VOTE 7		250,000	250,000
9	MULTI-MEDIA EDUCATION SERVICES			
	To provide funds to cover costs of relocating ACCESS Calgary facilities	O.C. 977/82	644,100	644,100
	TOTAL VOTE 9		644,100	644,100
10	DISASTER PREPAREDNESS AND EMERGENCY RESPONSE			
	To provide additional funds required to carry out the Province's assistance programme relative to losses and damages resulting from flooding, tornadoes and water shortages that occurred throughout the Province during the current fiscal year	O.C. 1024/82	3,417,000	1,346,953
	TOTAL VOTE 10		3,417,000	1,346,953
11	PUBLIC SERVICE EMPLOYEE RELATIONS			
	To provide funds for payments of fees for members of the Board and members of various arbitration boards. To defray costs of materials and supplies and unusual Board activities	O.C. 1133/82	350,000	275,373
	TOTAL VOTE 11		350,000	275,373

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	EXECUTIVE COUNCIL (cont'd)			
12	FINANCING OF NATIVE VENTURE CAPITAL CORPORATION			
	To provide funds for payment of the Alberta Government portion of the capitalization of the Native Venture Capital Corporation	O.C. 1023/82	$ 2,000,000	$ 2,000,000
	Less: capitalized as a voted non-budgetary disbursement		(2,000,000)	(2,000,000)
	TOTAL VOTE 12		—	—
13	PUBLIC AFFAIRS			
	To provide funding for the printing of Revised Statutes of Alberta, separate chapters and updates to Revised Statutes	O.C. 1167/82	844,576	509,720
	To provide funds for unbudgeted costs such as printing of the constitution insert, post election Ministers' biographies, interim post election telephone directory, Occupational Health and Safety Act consolidation plus additional office consolidations due to spring session rewrite, and costs of the Premier's address	O.C. 47/83	830,000	180,384
	To provide funds required for the establishment of the office of the Minister without Portfolio	O.C. 130/83	49,000	22,774
	TOTAL VOTE 13		1,723,576	712,878
			$ 6,384,676	$ 3,229,304
	HOSPITALS AND MEDICAL CARE			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide support services to cover overexpenditure for temporary manpower overtime, systems and data processing and supplies and services. This overexpenditure is mainly related to volume increases being experienced by the Health Care Insurance Plan as well as processing Workers' Compensation Board claims	O.C. 189/83	$ 1,550,000	$ 1,170,000
	TOTAL VOTE 1		1,550,000	1,170,000
2	HEALTH CARE INSURANCE			
	To provide funds required to finance a projected deficit in the Alberta Health Care Insurance Plan. The deficit results from lower than estimated federal established programme financing payments, reduced health care insurance premium revenue as well as higher than estimated expenditure for benefits under the plan	O.C. 179/83	25,408,000	25,408,000
	TOTAL VOTE 2		25,408,000	25,408,000
3	FINANCIAL ASSISTANCE FOR ACTIVE CARE			
	To provide funding to active care hospitals to cover the costs of salary and wage settlements including related costs, in excess of initial Government grants for the fiscal year ended March 31, 1983	O.C. 178/83	43,192,000	36,095,653
	To provide funding to active care hospitals to cover the costs of salary and wage settlements, including related costs, in excess of initial Government grants for the fiscal year ended March 31, 1983	O.C. 180/83	14,149,000	14,149,000

Statement No. 26.3 (cont'd)

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	HOSPITALS AND MEDICAL CARE (cont'd)			
3	FINANCIAL ASSISTANCE FOR ACTIVE CARE (cont'd)			
	To provide net funding to active care hospitals to cover the costs of salary and wage settlements, including related costs, in excess of initial Government grants for the period January 1, 1982 to March 31, 1982	O.C. 181/83	$ 7,652,000	$ 7,011,000
	To provide funding to active care hospitals to cover remaining operating deficits for the fiscal year ended March 31, 1981 and to cover operating deficits for the fiscal year ended March 31, 1982	O.C. 182/83	17,510,222	17,151,252
	To provide net funds required to increase operating grants for the 1982-83 fiscal year to active care hospitals arising from budget reassessments	O.C. 186/83	14,875,456	11,385,719
	To provide net funds required to increase operating grants for the 1982-83 fiscal year to active care hospitals arising from budget reassessments	O.C. 187/83	8,353,817	8,299,268
	To provide funding to active care hospitals to cover interest costs incurred in excess of interest earnings for the period January 1, 1976 to March 31, 1982	O.C. 191/83	1,073,970	697,548
	TOTAL VOTE 3		106,806,465	94,789,440
4	FINANCIAL ASSISTANCE FOR LONG-TERM CHRONIC CARE			
	To provide funding to auxiliary care hospitals to cover the costs of salary and wage settlements, including related costs, in excess of initial Government grants for the fiscal year ended March 31, 1983	O.C. 182/83	6,241,000	5,206,900
	To provide net funding to auxiliary care hospitals to cover the costs of salary and wage settlements, including related costs, in excess of initial Government grants for the period January 1, 1982 to March 31, 1983	O.C. 184/83	787,000	676,696
	To provide funding to auxiliary care hospitals to cover operating deficits for the fiscal year ended March 31, 1982	O.C. 188/83	2,442,071	2,442,071
	To provide additional funds for the payment of agreed upon increased per diem rates to contract hospitals and nursing stations	O.C. 190/83	1,130,000	941,275
	TOTAL VOTE 4		10,600,071	9,266,942
5	FINANCIAL ASSISTANCE FOR SUPERVISED PERSONAL CARE			
	To provide net funding to district nursing homes to cover operating deficits for the fiscal years ended March 31, 1981 and March 31, 1982	O.C. 183/83	4,109,030	4,109,030
	To provide net funding to private, voluntary and district nursing homes covering increased per diem grants for the fiscal year ended March 31, 1983	O.C. 210/83	2,095,234	741,507
	TOTAL VOTE 5		6,204,264	4,850,537
			$ 150,568,800	$ 135,484,919

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	HOUSING			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide funds for central administration costs (including 15.0 man-years) associated with the Alberta Heritage Fund mortgage interest reduction programme	O.C. 947/82	$ 150,000	$ 150,000
	TOTAL VOTE 1		150,000	150,000
3	ALBERTA HERITAGE FUND MORTGAGE INTEREST REDUCTION PROGRAMME			
	To provide funds for administration (including 85.0 man-years) under the Alberta Heritage Fund mortgage interest reduction programme	O.C. 963/82	4,615,000	4,423,975
	To provide initial funds for grants under the Alberta Heritage Fund mortgage interest reduction programme	O.C. 1017/82	75,000,000	75,000,000
	To provide additional funds required in the Alberta Heritage Fund mortgage interest reduction programme in order to meet commitments to March 31, 1983	O.C. 211/83	20,000,000	13,696,014
	TOTAL VOTE 3		99,615,000	93,119,989
			$ 99,765,000	$ 93,269,989
	MANPOWER			
2	MANPOWER DEVELOPMENT AND TRAINING ASSISTANCE			
	To provide training allowances to more students needing financial assistance than had originally been anticipated	O.C. 174/83	$ 1,500,000	$ 825,776
	TOTAL VOTE 2		1,500,000	825,776
3	SPECIAL EMPLOYMENT PROGRAMMES			
	To provide funding for the forestry employment bridging project	O.C. 785/82	2,000,000	105,613
	To provide funding for the 1982-83 priority employment programme (PEP)	O.C. 1/83	15,650,000	10,804,522
	TOTAL VOTE 3		17,650,000	10,910,135
			$ 19,150,000	$ 11,735,911
	MUNICIPAL AFFAIRS			
2	FINANCIAL SUPPORT FOR MUNICIPAL PROGRAMMES			
	To provide funds to complete payment of 1982 Edmonton annexation transition grants to the Municipal Districts of Sturgeon No. 90, County of Strathcona No. 20 and County of Parkland No. 31. The additional requirement arises from the decision to compress the payment from ten years to five years and from minor refinements of the grant calculations	O.C. 680/82	$ 4,724,233	$ 4,724,233
	To provide funds for a special assistance grant to the City of Edmonton to assist in the construction of the Edmonton Convention Centre	O.C. 1196/82	20,000,000	20,000,000
	TOTAL VOTE 2		24,724,233	24,724,233
			$ 24,724,233	$ 24,724,233

Statement No. 26.3 (cont'd)

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	PUBLIC WORKS, SUPPLY AND SERVICES			
2	BUILDING OPERATIONS AND MAINTENANCE			
	To provide for additional utility expenditures due to unforeseen rate and volume increases	O.C. 166/83	$ 3,335,000	$ 2,509,743
	TOTAL VOTE 2		3,335,000	2,509,743
6	INFORMATION AND TELECOMMUNICATION SERVICES			
	To provide funds for additional telecommunication expenditures due to unanticipated rate increases	O.C. 167/83	2,021,500	417,974
	TOTAL VOTE 6		2,021,500	417,974
7	GOVERNMENT TRANSPORTATION			
	To provide funds for additional expenditures arising from increased utilization of aircraft to support forest fire suppression and wildlife regulation enforcement activities	O.C. 168/83	255,000	230,170
	TOTAL VOTE 7		255,000	230,170
			$ 5,611,500	$ 3,157,887
	RECREATION AND PARKS			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide funds required for the payment of a grant to the XV Olympic Games organizing committee	O.C. 723/82	$ 1,700,000	$ 1,700,000
	TOTAL VOTE 1		1,700,000	1,700,000
2	RECREATION DEVELOPMENT			
	To provide additional funds required for the payment of grants for major facilities	O.C. 1025/82	10,000,000	10,000,000
	To provide funds required in the fiscal year 1982-83 for the payment of grants from the project co-operation programme and from the operational assistance programme. Insufficient funds were provided in the estimates for applications received	O.C. 192/83	1,100,000	1,010,145
	TOTAL VOTE 2		11,100,000	11,010,145
			$ 12,800,000	$ 12,710,145
	SOCIAL SERVICES AND COMMUNITY HEALTH			
2	SOCIAL ALLOWANCE			
	To provide funds required to cover projected funding shortfalls for employables and transient categories	O.C. 1168/82	$ 20,501,000	$ 20,501,000
	To provide funds required to cover projected deficits in all categories of social allowance due to an increase in caseloads and cost per case	O.C. 107/83	61,515,000	46,650,365
	TOTAL VOTE 2		82,016,000	67,151,365
3	CHILD WELFARE SERVICES			
	To provide funds required for expenditures associated with an increase in the number of children in foster care together with increased utilization of professional services such as counselling, assessments and homemakers	O.C. 109/83	3,288,430	1,186,057
	TOTAL VOTE 3		3,288,430	1,186,057

Statement No. 26.3 (cont'd)

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	SOCIAL SERVICES AND COMMUNITY HEALTH (cont'd)			
9	GENERAL HEALTH SERVICES			
	To provide funds required for purchase of hepatitis "B" vaccine. Utilization of Alberta aids to daily living and extended health benefits programme is higher than estimated	O.C. 108/83	$ 6,504,500	$ 6,483,091
	TOTAL VOTE 9		6,504,500	6,483,091
			$ 91,808,930	$ 74,820,513
	TOURISM AND SMALL BUSINESS			
2	DEVELOPMENT OF TOURISM AND SMALL BUSINESS			
	To provide additional funds for Alberta travel survey	O.C. 880/82	$ 175,000	$ 175,000
	TOTAL VOTE 2		175,000	175,000
4	ALBERTA HERITAGE FUND SMALL BUSINESS AND FARM INTEREST SHIELDING PROGRAMME			
	To provide funding for the administration of the Alberta Heritage Fund small business and farm interest shielding programme for the period from September 1 to December 31, 1982	O.C. 962/82	1,685,563	1,685,563
	To provide funds for the payment of grants to December 31, 1982 for the Alberta Heritage Fund small business and farm interest shielding programme	O.C. 1016/82	85,370,000	45,511,887
	To provide funding for the administration of the Alberta Heritage Fund small business and farm interest shielding programme for the period from January 1 to March 31, 1983	O.C. 1228/82	1,542,470	989,286
	TOTAL VOTE 4		88,598,033	48,186,736
			$ 88,773,033	$ 48,361,736
	TRANSPORTATION			
1	DEPARTMENTAL SUPPORT SERVICES			
	To provide funding required to implement additional construction work on primary, secondary and local roads	O.C. 102/82	$ 60,000	$ 40,000
	To provide funding required to implement the winter works programme	O.C. 5/83	100,000	40,000
	To provide funds required for the expenses of the task force on on the sale of shares of Pacific Western Airlines	O.C. 6/83	300,000	103,385
	TOTAL VOTE 1		460,000	183,385
2	CONSTRUCTION AND MAINTENANCE OF HIGHWAYS			
	To provide funds required for the advancement of primary and secondary road projects	O.C. 1019/82	16,940,000	15,960,000
	To provide funds required for the construction of additional projects in the Improvement Districts	O.C. 1020/82	5,000,000	3,965,937
	To provide funds required for clearing, grading, gravel crushing and stockpiling associated with the winter works programme	O.C. 2/83	13,276,000	12,949,401
	To provide funds required for clearing, grading, gravel crushing and stockpiling associated with the winter works programme	O.C. 3/83	12,824,000	12,624,000
	TOTAL VOTE 2		48,040,000	45,499,338

Statement No. 26.3 (cont'd)

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	TRANSPORTATION (cont'd)			
4	CONSTRUCTION AND MAINTENANCE OF AIRPORT FACILITIES			
	To provide funds required for the initial construction of a forestry airport bomber base at Loon River	O.C. 975/82	$ 850,000	$ —
	To provide funds required for gravel crushing and stockpiling associated with the winter works programme	O.C. 4/83	300,000	—
	TOTAL VOTE 4		1,150,000	—
			$ 49,650,000	$ 45,682,723
	TREASURY			
3	REVENUE COLLECTION AND REBATES			
	To provide additional funds for the payment of interest on corporate income tax refunds	O.C. 172/83	$ 6,000,000	$ 4,071,055
	TOTAL VOTE 3		6,000,000	4,071,055
4	FINANCIAL MANAGEMENT, PLANNING AND CENTRAL SERVICES			
	To provide additional funds for workers' compensation costs incurred on behalf of Government employees	O.C. 173/83	900,000	897,596
	TOTAL VOTE 4		900,000	897,596
			$ 6,900,000	$ 4,968,651
	UTILITIES AND TELECOMMUNICATIONS			
2	GAS UTILITY DEVELOPMENT			
	To provide funds for grants to rural gas distributors for initial construction, system extensions, infills, replacement of defective PE3306 pipe and upgrading of rural gas utilities in order to provide natural gas service to farm and other rural customers	O.C. 150/83	$ 5,000,000	$ 3,878,314
	TOTAL VOTE 2		5,000,000	3,878,314
3	NATURAL GAS PRICE PROTECTION FOR ALBERTANS			
	To provide funds for grants and administrative expenses necessary to implement the new senior citizens home heating price protection programme	O.C. 1129/82	7,552,278	7,274,326
	To provide funds for greater than anticipated response to the remote area heating allowance programme and increased unit rebates due to rise in unregulated propane and heating oil prices	O.C. 1230/82	2,000,000	883,443
	To provide funds for administrive expenses necessary to implement the new primary agricultural producers price protection programme	O.C. 1231/82	274,896	—
	TOTAL VOTE 3		9,827,174	8,157,769
7	FINANCIAL ASSISTANCE FOR WATER AND SEWER PROJECTS			
	To provide funds required to cover unanticipated demands for financial assistance for projects eligible under the Alberta municipal water supply and sewage treatment programme	O.C. 639/82	16,807,000	14,310,385

Statement No. 26.3 (cont'd)

Vote No.	Department/Programme	Special Warrant No.	Amount Authorized	Amount Expended
	UTILITIES AND TELECOMMUNICATIONS (cont'd)			
7	FINANCIAL ASSISTANCE FOR WATER AND SEWER PROJECTS (cont'd)			
	To provide financial assistance for Cold Lake and Grand Centre projects eligible under the regional utility programme	O.C. 783/82	$ 10,087,000	$ 5,274,466
	To provide additional funds for the regional utility programme	O.C. 945/82	9,250,000	—
	TOTAL VOTE 7		36,144,000	19,584,851
			$ 50,971,174	$ 31,620,934
	GRAND TOTAL		$ 860,518,731	$ 703,989,608

Statement No. 26.4

STATEMENT OF BORROWINGS MADE UNDER SECTION 61(1) OF THE FINANCIAL ADMINISTRATION ACT FOR THE YEAR ENDED MARCH 31, 1983

Issue Date	Maturity Date	Discount Rate		Issue Principal		Proceeds
91 Day Treasury Bills						
Jun. 23, 1982	Sep. 22, 1982	16.59%	$	40,000,000	$	38,411,360
Jun. 30, 1982	Sep. 29, 1982	16.49		40,000,000		38,420,700
Jul. 7, 1982	Oct. 6, 1982	16.43		40,000,000		38,425,820
Jul. 14, 1982	Oct. 13, 1982	16.01		40,000,000		38,464,800
Jul. 21, 1982	Oct. 20, 1982	15.27		40,000,000		38,533,200
Jul. 28, 1982	Oct. 27, 1982	15.23		40,000,000		38,536,800
Aug. 4, 1982	Nov. 3, 1982	14.97		40,000,000		38,560,900
Aug. 11, 1982	Nov. 10, 1982	15.01		40,000,000		38,557,150
Aug. 18, 1982	Nov. 17, 1982	14.05		40,000,000		38,645,840
Aug. 25, 1982	Nov. 24, 1982	13.92		40,000,000		38,658,400
Sep. 1, 1982	Dec. 1, 1982	13.61		40,000,000		38,687,450
Sep. 8, 1982	Dec. 8, 1982	13.56		40,000,000		38,691,400
Sep. 15, 1982	Dec. 15, 1982	13.07		40,000,000		38,737,600
Sep. 22, 1982	Dec. 22, 1982	12.87		50,000,000		48,445,850
Sep. 29, 1982	Dec. 29, 1982	12.68		50,000,000		48,467,500
Oct. 6, 1982	Jan. 5, 1983	12.64		50,000,000		48,472,390
Oct. 13, 1982	Jan. 12, 1983	11.50		50,000,000		48,605,950
Oct. 20, 1982	Jan. 19, 1983	11.16		50,000,000		48,647,000
Oct. 27, 1982	Jan. 26, 1983	11.21		50,000,000		48,641,220
Nov. 3, 1982	Feb. 2, 1983	11.11		50,000,000		48,652,400
Nov. 10, 1982	Feb. 9, 1983	10.86		50,000,000		48,681,650
Nov. 17, 1982	Feb. 16, 1983	10.70		50,000,000		48,700,600
Nov. 24, 1982	Feb. 23, 1983	10.72		50,000,000		48,698,300
Dec. 1, 1982	Mar. 2, 1983	10.86		50,000,000		48,682,200
Dec. 8, 1982	Mar. 9, 1983	10.70		50,000,000		48,700,650
Dec. 15, 1982	Mar. 16, 1983	10.11		50,000,000		48,770,750
Dec. 22, 1982	Mar. 23, 1983	9.93		50,000,000		48,791,868
Dec. 30, 1982	Mar. 31, 1983	9.91		50,000,000		48,794,450
Jan. 5, 1983	Apr. 6, 1983	9.84		50,000,000		48,802,350
Jan. 12, 1983	Apr. 13, 1983	9.43		50,000,000		48,851,050
Jan. 19, 1983	Apr. 20, 1983	9.63		50,000,000		48,827,750
Jan. 26, 1983	Apr. 27, 1983	9.74		50,000,000		48,814,650
Feb. 2, 1983	May 4, 1983	9.80		50,000,000		48,807,950
Feb. 9, 1983	May 11, 1983	9.72		50,000,000		48,816,900
Feb. 16, 1983	May 18, 1983	9.22		50,000,000		48,877,000
Feb. 23, 1983	May 25, 1983	9.22		50,000,000		48,876,950
Mar. 2, 1983	Jun. 1, 1983	9.18		50,000,000		48,880,840
Mar. 9, 1983	Jun. 8, 1983	9.23		50,000,000		48,874,950
Mar. 16, 1983	Jun. 15, 1983	9.17		50,000,000		48,883,050
Mar. 23, 1983	Jun. 22, 1983	9.19		50,000,000		48,879,589
Mar. 30, 1983	Jun. 29, 1983	9.19		50,000,000		48,880,000
				1,920,000,000		1,866,157,227
		Interest Rate				
Promissory Notes						
Feb. 10, 1983	Mar. 31, 1983	9.55%		50,000,000		50,000,000
Feb. 15, 1983	Mar. 31, 1983	9.25		150,000,000		150,000,000
Feb. 16, 1983	Mar. 31, 1983	9.50		50,000,000		50,000,000
Feb. 17, 1983	Mar. 31, 1983	9.46		50,000,000		50,000,000
Mar. 1, 1983	Mar. 31, 1983	9.66		50,000,000		50,000,000
Mar. 15, 1983	Mar. 31, 1983	8.81		100,000,000		100,000,000
Mar. 18, 1983	Mar. 31, 1983	8.45		50,000,000		50,000,000
				500,000,000		500,000,000
				$2,420,000,000		$2,366,157,227

Statement No. 26.5

STATEMENT OF THE AMOUNT OF DEBT OF THE CROWN OUTSTANDING AT MARCH 31, 1983 FOR WHICH GOVERNMENT SECURITIES HAVE BEEN PLEDGED UNDER PART 6 OF THE FINANCIAL ADMINISTRATION ACT

No Government Securities have been pledged under this Part.

Statement No. 26.6

STATEMENT OF GUARANTEES AND INDEMNITIES GIVEN BY THE CROWN AND PROVINCIAL CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1983

The following statement has been prepared pursuant to section 76 of the Financial Administration Act. The statement summarizes the amounts of all guarantees and indemnities given by the Crown and Provincial corporations during the fiscal year, the amounts paid as a result of liability under guarantees, and the amounts recovered on debts owing as a result of payments under guarantees.

Programme/Borrower	Amount of Guarantee or Indemnity	Payments	Recoveries
CROWN GUARANTEES			
Advanced Education			
Student loans	$ 33,628,254	$1,448,998	$1,268,540
Agriculture			
Agricultural development loans	—	—	42,303
Agricultural societies	75,000	508,162	141,710
Alberta Interim Assistance Loan Guarantee Regulations	—	—	3,069
Alberta Livestock Loan Guarantee Regulations	—	—	17,035
Cow-calf Producers' Advance Regulations	—	—	172,656
Feeder associations	600,000	460,957	79,001
Irrigation districts	3,811,555	—	—
Judgement debts	—	—	330,948
	4,486,555	969,119	786,722
Consumer and Corporate Affairs			
Co-operative marketing associations	—	—	1,575
Culture			
Department of Culture Act	225,000	—	—
Economic Development			
Vencap Equities Alberta Ltd.	200,000	—	—
Municipal Affairs			
Yellowhead Regional Planning Commission	275,000	—	—
Tourism and Small Business			
Prasco Super Seeder Ltd.	2,000,000	—	—
Utilities and Telecommunications			
Rural utilities loans	821,396	6,243	199,688
Government Emergency Guarantee Act			
Kapcan Optical Fibre Devices Inc.	130,000	—	—
Guaranteed Debenture Debt			
Alberta Municipal Financing Corporation	1,419,430,000	—	—
Alberta Home Mortgage Corporation	700,000,000	—	—
Alberta Government Telephones Commission	340,000,000	—	—
Alberta Housing Corporation	300,000,000	—	—
	2,759,430,000	—	—
Other Guarantees			
AEC Power Limited – bank loans	12,123,058	—	—
Alberta Home Mortgage Corporation – bank loans	9,505,325	—	—
Alberta Housing Corporation – mortgages	8,843,594	—	—
	30,471,977	—	—
Total – Crown guarantees	2,831,668,182	2,424,360	2,256,525
CROWN INDEMNITIES			
Economic Development			
Time Air Limited	9,000,000	—	—
Total – Crown Indemnities	9,000,000	—	—
PROVINCIAL CORPORATION GUARANTEES			
Alberta Agricultural Development Corporation	16,291,900	2,089,400	571,063
Alberta Opportunity Company	935,000	—	—
Alberta Government Telephones Commission	750,000(a)	—	—
Total – Provincial corporation guarantees	17,976,900	2,089,400	571,063
GRAND TOTAL	$2,858,645,082	$4,513,760	$2,827,588

(a) In U.S. currency.

Statement No. 26.7

MUNICIPAL LAND LOANS ACT
FINANCIAL STATEMENT
MARCH 31, 1983

Auditor's Report
Statement of Loans
Note to the Statement of Loans

AUDITOR'S REPORT

To the Provincial Treasurer

I have examined the statement of loans of the Municipal Land Loans Act as at March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this statement presents the position of the loans as at March 31, 1983.

C.A.
Auditor General

Edmonton, Alberta
August 2, 1983

Statement No. 26.7 (cont'd)

MUNICIPAL LAND LOANS ACT
STATEMENT OF LOANS
MARCH 31, 1983

Borrower	Interest Rate	Authorized and Loaned	Repayments	Outstanding Principal March 31, 1983	Earnings for the year ended March 31, 1983
Calgary	6 %	$ 570,500	$ 360,982	$ 209,518	$ 13,974
"	7	367,625	225,343	142,282	11,241
"	7	99,200	60,807	38,393	3,088
"	7 1/2	411,850	222,222	189,628	14,602
"	7 1/2	19,000	10,252	8,748	681
"	7 1/2	170,000	91,727	78,273	6,216
"	7 1/2	34,000	18,345	15,655	1,256
"	7 1/2	352,650	190,279	162,371	13,546
"	7 1/2	105,600	50,735	54,865	4,133
"	7 1/2	18,000	8,648	9,352	714
"	7 1/2	60,000	28,827	31,173	2,400
"	7 3/4	1,046,163	439,439	606,724	50,816
"	7 3/4	264,515	111,109	153,406	12,892
"	7 3/4	278,560	102,785	175,775	13,964
"	7 3/4	904,800	333,860	570,940	46,463
"	7 3/4	512,000	188,921	323,079	26,370
"	7 3/4	1,581,850	583,682	998,168	82,683
"	7 3/4	662,700	244,528	418,172	34,741
"	7 3/4	1,021,400	328,481	692,919	55,007
"	7 3/4	848,300	272,812	575,488	46,287
"	7 3/4	441,300	141,921	299,379	24,581
"	7 3/4	660,700	183,422	477,278	37,076
"	12	8,949,000	419,105	8,529,895	1,036,830
Edmonton	7	1,788,618	1,096,370	692,248	55,020
"	7	369,570	226,536	143,034	11,504
"	7 1/2	934,380	504,164	430,216	34,683
"	7 1/2	1,639,000	884,356	754,644	63,563
"	7 3/4	2,363,691	872,172	1,491,519	120,295
Lloydminster	8	33,805	9,151	24,654	2,066
		$ 26,508,777	$ 8,210,981	$ 18,297,796	$ 1,826,692

All loans were made for the acquisition of land required for controlled streets, urban renewal schemes or rehabilitation programmes. The loans have a term of twenty years and are repayable by equal instalments of principal and interest. At March 31, 1983 no instalments were in arrears.

MUNICIPAL LAND LOANS ACT
NOTE TO THE STATEMENT OF LOANS
MARCH 31, 1983

Note 1 Authority

Loans to municipalities are made under the authority of the Municipal Land Loans Act, Chapter M-27, Revised Statutes of Alberta 1980.

Statement No. 26.8

ALBERTA LEGISLATURE
OFFICE OF THE AUDITOR GENERAL
FINANCIAL STATEMENT
MARCH 31, 1983

Auditors' Report
Statement of Revenue and Expenditure
Notes to the Financial Statement

AUDITORS' REPORT

To the Chairman,
Select Standing Committee
 on Legislative Offices

We have examined the statement of revenue and expenditure of the Office of the Auditor General for the year ended March 31, 1983. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this financial statement presents fairly the revenue and expenditure of the Office for the year ended March 31, 1983 in accordance with the disclosed basis of accounting described in Note 2 to the financial statement on a basis consistent with that of the preceding year.

Love, Zimmel, Stewart & Co.

Edmonton, Alberta
August 12, 1983

Chartered Accountants

Statement No. 26.8 (cont'd)

ALBERTA LEGISLATURE
OFFICE OF THE AUDITOR GENERAL
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
REVENUE		
Audit fees	$ 716,987	$1,194,096
Miscellaneous	11,083	16,863
	728,070	1,210,959
EXPENDITURE		
Salaries and wages	5,562,846	4,899,949
Professional services	1,133,337	1,114,165
Employee benefits	593,610	518,116
Travel expenses	279,165	202,609
Data processing and services	234,432	174,390
Allowances and supplementary benefits	70,164	68,867
Materials and supplies	69,156	64,226
Equipment purchases	50,968	10,883
Repairs and maintenance	49,249	23,183
Grant to the Canadian Comprehensive Auditing Foundation	48,200	45,317
Rentals	25,610	22,003
Freight and postage	3,796	4,842
Hospitality	2,716	3,786
Telephone and communications	1,895	2,069
Insurance	512	—
Other purchased services	560	—
Grant to the University of Alberta Faculty of Business Administration and Commerce	—	1,500
	8,126,216	7,155,905
EXCESS OF EXPENDITURE OVER REVENUE FOR THE YEAR	$ 7,398,146	$ 5,944,946

The accompanying notes are part
of this financial statement.

Statement No. 26.8 (cont'd)

ALBERTA LEGISLATURE
OFFICE OF THE AUDITOR GENERAL
NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1983

Note 1 Authority

The Office of the Auditor General operates under the authority of the Auditor General Act, Chapter A-49, Revised Statutes of Alberta 1980.

Note 2 Significant Accounting Policies and Reporting Practices

This financial statement has been prepared in accordance with generally accepted accounting principles except that purchases of equipment are charged to expenditure in the year of purchase.

The operations of the Office of the Auditor General are financed from the General Revenue Fund of the Province and accordingly all receipts have been credited to the General Revenue Fund and all payments have been made therefrom. As the financial transactions of the Office of the Auditor General are only a part of the General Revenue Fund it is not considered meaningful to present a separate balance sheet.

The Office of the Auditor General is not charged with the costs relating to accommodation, furniture and fixtures and certain administrative services. These costs are reflected in the programmes of the supplying departments.

Note 3 Audit Fees

In accordance with section 14 of the Auditor General Act, with the approval of the Select Standing Committee on Legislative Offices, audit fees are charged for professional services to organizations that pay the fee from funds other than the General Revenue Fund.

Note 4 Approval of Financial Statement

This financial statement was approved by management on November 3, 1983.

Statement No. 26.9

STATEMENT OF CASH PAYMENTS OF NET LOTTERY PROCEEDS MADE ON BEHALF OF THE PROVINCE OF ALBERTA FOR THE YEAR ENDED MARCH 31, 1983

Auditor's Report
Statement of Cash Payments of Net Lottery Proceeds Made
  on Behalf of the Province of Alberta
Note to the Financial Statement

AUDITOR'S REPORT

To the Minister of
  Consumer and Corporate Affairs

I have examined the Statement of Cash Payments of Net Lottery Proceeds Made on Behalf of the Province of Alberta for the year ended March 31, 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents the cash payments of net lottery proceeds made on behalf of the Province of Alberta for the year ended March 31, 1983 on a basis consistent with that of the preceding year.

Edmonton, Alberta
November 7, 1983

C.A.
Auditor General

STATEMENT OF CASH PAYMENTS OF NET LOTTERY PROCEEDS MADE ON BEHALF OF THE PROVINCE OF ALBERTA FOR THE YEAR ENDED MARCH 31, 1983

	1983	1982
Western Express and Provincial Lottery Proceeds:		
Edmonton Exhibition Association Ltd.	$ 2,872,500	$ 2,968,333
Calgary Exhibition and Stampede Ltd.	2,872,500	2,968,333
Recreation, Parks and Wildlife Foundation	1,154,347	1,171,875
Alberta Games Council	542,500	549,075
Alberta Cultural Heritage Foundation	480,978	488,125
Alberta Foundation for the Performing Arts	480,978	488,125
Alberta Art Foundation	384,782	390,500
Alberta Historical Resources Foundation	384,782	390,500
Sport Alberta	115,435	117,150
New Western Film and Television Foundation	96,196	97,625
Alberta Advisory Board on Recreation for the Disabled	96,196	97,250
Alberta Recreation and Parks Association	57,717	58,575
Alberta Schools Athletic Association	57,717	58,575
Canadian Bandmasters' Assocation	48,098	48,812
Alberta Choral Federation	48,098	48,813
Super Loto Proceeds:		
Government of Canada	3,475,012	2,955,176
Edmonton Exhibition Association Ltd.	752,797	2,341,066
Province of Alberta — Town of Olds Disaster Fund	333,491	—
	$ 14,254,124	$ 15,237,908

The accompanying note is part of this financial statement.

NOTE TO THE STATEMENT OF CASH PAYMENTS OF NET LOTTERY PROCEEDS MADE ON BEHALF OF THE PROVINCE OF ALBERTA FOR THE YEAR ENDED MARCH 31, 1983

Note 1 Authority

Proceeds of the Western Express, Provincial, and Super Loto Lotteries are distributed by Western Canada Lottery Alberta Division in accordance with the provisions of a license issued under the Interprovincial Lottery Act, Chapter I-8, Revised Statutes of Alberta, 1980.

POOR

QUALITY

ORIGINAL